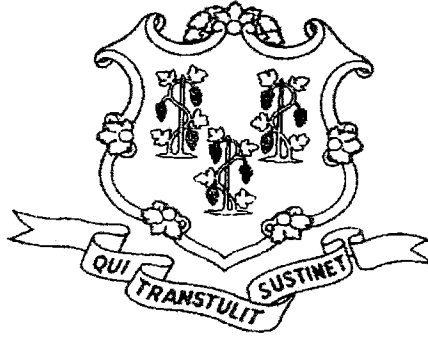


# State of Connecticut



## Annual Report of Long-Term Care Facility Cost Year 2017

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	
Address (No. & Street, City, State, Zip Code) 2798 Whitney Avenue, Hamden, CT 06518	
Type of Facility <input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)	
Report for Year Beginning 10/1/2016	Report for Year Ending 9/30/2017

License Numbers:	CCNH 2411	RHNS	(Specify)	Medicare Provider 07-5246
------------------	--------------	------	-----------	------------------------------

Medicaid Provider Numbers:	CCNH	RHNS	ICF-IID
----------------------------	------	------	---------

**For Department Use Only**

Sequence Number Assigned	Signed and Notarized	Date Received	Sequence Number Assigned	Signed and Notarized	Date Received

## Table of Contents

General Information - Administrator's/Owner's Certification	1
General Information and Questionnaire - Data Required for Real Wage Adjustment	1A
General Information and Questionnaire - Type of Facility - Organization Structure	2
General Information and Questionnaire - Partners/Members	3
General Information and Questionnaire - Corporate Owners	3A
General Information and Questionnaire - Individual Proprietorship	3B
General Information and Questionnaire - Related Parties	4
General Information and Questionnaire - Basis for Allocation of Costs	5
General Information and Questionnaire - Leases	6
General Information and Questionnaire - Accounting Basis	7
Schedule of Resident Statistics	8
Schedule of Resident Statistics (Cont'd)	9
A. Report of Expenditures - Salaries & Wages	10
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives	11
Schedule A1 - Salary Information for Operators/Owners; Administrators, Assistant Administrators and Other Relatives (Cont'd)	12
B. Report of Expenditures - Professional Fees	13
Report of Expenditures - Schedule B-1 - Information Required for Individual(s) Paid on Fee for Service Basis	14
C. Expenditures Other than Salaries - Administrative and General	15
C. Expenditures Other than Salaries (Cont'd) - Administrative and General	16
Schedule C-1 - Management Services	17
C. Expenditures Other than Salaries (Cont'd) - Dietary	18
C. Expenditures Other than Salaries (Cont'd) - Laundry	19
C. Expenditures Other than Salaries (Cont'd) - Housekeeping and Resident Care	20
Report of Expenditures - Schedule C-2 - Individuals or Firms Providing Services by Contract	21
C. Expenditures Other than Salaries (Cont'd) - Maintenance and Property	22
Depreciation Schedule	23
Amortization Schedule	24
C. Expenditures Other than Salaries (Cont'd) - Property Questionnaire	25
C. Expenditures Other than Salaries (Cont'd) - Interest	26
C. Expenditures Other than Salaries (Cont'd) - Interest and Insurance	27
D. Adjustments to Statement of Expenditures	28
D. Adjustments to Statement of Expenditures (Cont'd)	29
F. Statement of Revenue	30
G. Balance Sheet	31
G. Balance Sheet (Cont'd)	32
G. Balance Sheet (Cont'd)	33
G. Balance Sheet (Cont'd)	34
G. Balance Sheet (Cont'd) - Reserves and Net Worth	35
H. Changes in Total Net Worth	36
I. Preparer's/Reviewer's Certification	37

**General Information**

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2017	Page 1	of 37
--	---------------------	------------------------------------	-----------	----------

**Administrator's/Owner's Certification**

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY FINE AND/OR IMPRISONMENT UNDER STATE OR FEDERAL LAW.

I HEREBY CERTIFY that I have read the above statement and that I have examined the accompanying Cost Report and supporting schedules prepared for Whitney Manor Operating Company, LLC [facility name], for the cost report period beginning October 1, 2016 and ending September 30, 2017, and that to the best of my knowledge and belief, it is a true, correct, and complete statement prepared from the books and records of the provider(s) in accordance with applicable instructions.

I hereby certify that I have directed the preparation of the attached General Information and Questionnaires, Schedule of Resident Statistics, Statements of Reported Expenditures, Statements of Revenues and the related Balance Sheet of this Facility in accordance with the Reporting Requirements of the State of Connecticut for the year ended as specified above. {a}

I have read this Report and hereby certify that the information provided is true and correct to the best of my knowledge under the penalty of perjury. I also certify that all salary and non-salary expenses presented in this Report as a basis for securing reimbursement for Title XIX and/or other State assisted residents were incurred to provide resident care in this Facility. All supporting records for the expenses recorded have been retained as required by Connecticut law and will be made available to auditors upon request.

{a} Subject to Desk Audit Review

Signed (Administrator)		Date	Signed (Owner)		Date
Printed Name (Administrator) Albert Mislow			Printed Name (Owner)		
Subscribed and Sworn to before me:	State of	Date	Signed (Notary Public)	Comm. Expires / /	
Address of Notary Public					

(Notary Seal)

State of Connecticut  
**Department of Social Services**  
 55 Farmington Avenue, Hartford, Connecticut 06105

<b>Data Required for Real Wage Adjustment</b>		Page 1A	of 37
Name of Facility Whitney Manor Operating Company, LLC		Period Covered: From 10/1/2016	To 9/30/2017
Address of Facility 2798 Whitney Avenue, Hamden, CT 06518			
Report Prepared By Marcum LLP		Phone Number 203-781-9600	Date 1/23/2018
Item	Total	CCNH	RHNS (Specify)
1. Dietary wages paid	\$		
2. Laundry wages paid	\$		
3. Housekeeping wages paid	\$		
4. Nursing wages paid	\$		
5. All other wages paid	\$		
6. <b>Total Wages Paid</b>	\$		
7. Total salaries paid	\$		
8. <b>Total Wages and Salaries Paid</b> (As per page 10 of Report)	\$		

Wages - Compensation computed on an hourly wage rate.

Salaries - Compensation computed on a weekly or other basis which does not generally vary, based on the number of hours worked.

**DO NOT include Fringe Benefit Costs.**

**General Information and Questionnaire**  
**Type of Facility - Organization Structure**

Phone No. of Facility 203-288-6230		Report for Year Ended 9/30/2017	Page 2	of 37
Name of Facility (as shown on license) Whitney Manor Operating Company, LLC		Address (No. & Street, City, State, Zip ) 2798 Whitney Avenue, Hamden, CT 06518		
License Numbers:	CCNH 2411	RHNS (Specify)	Medicare Provider No. 07-5246	
Type of Facility (Check appropriate box(es))				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH) <input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS) <input type="checkbox"/> (Specify)				
Type of Ownership (Check appropriate box)				
<input type="radio"/> Proprietorship <input checked="" type="radio"/> LLC <input type="radio"/> Partnership <input type="radio"/> Profit Corp. <input type="radio"/> Non-Profit Corp. <input type="radio"/> Government <input type="radio"/> Trust				
If this facility opened or closed during report year provide:		Date Opened	Date Closed	
Has there been any change in ownership or operation during this report year? <input type="radio"/> Yes <input checked="" type="radio"/> No If "Yes," explain fully.				
<b>Administrator</b>				
Name of Administrator Albert Mislaw		Nursing Home Administrator's License No.:	001103	
Other Operators/Owners who are assistant administrators (full or part time) of this facility.				
Name		License No.:		

**General Information and Questionnaire**  
**Partners/Members**

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2017	Page 3	of 37
Legal Name of Partnership/LLC Whitney Manor Operating Company, LLC		Business Address 2798 Whitney Avenue, Hamden, CT 06518		State(s) and/or Town(s) in Which Registered CT	
Name of Partners/Members	Business Address	Title		% Owned	
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	Member		50	
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	Member		25	
Aaron Sodden	2798 Whitney Avenue, Hamden, CT 06518	Member		12.5	
Sheila Finkelstein	2798 Whitney Avenue, Hamden, CT 06518	Member		1.25	







**General Information and Questionnaire  
 Related Parties\***

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2017	Page 4	of 37		
Are any individuals receiving compensation from the facility related through marriage, ability to control, ownership, family or business association? <input type="radio"/> Yes <input checked="" type="radio"/> No							
Are any individuals or companies which provide goods or services, including the rental of property or the loaning of funds to this facility, related through family association, common ownership, control, or business association to any of the owners, operators, or officials of this facility? <input checked="" type="radio"/> Yes <input type="radio"/> No							
If "Yes," provide the Name/Address and complete the information on Page 11 of the report.							
If "Yes," provide the following information:							
Name of Related Individual or Company	Business Address	Also Provides Goods/Services to Non-Related Parties		Description of Goods/Services Provided	Indicate Where Costs are Included in Annual Report Page # / Line #	Cost Reported	Actual Cost to the Related Party
		Yes	No %**				
Whitney Manor Realty LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Rental of property	22 / 9	703,791	868,214
Giorgio Mayer	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Loan interest	33 / A12	N/A	N/A
Joseph Rabinowitz	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Loan interest	33 / A12	N/A	N/A
New England Healthcare Management, LLC	2798 Whitney Avenue, Hamden, CT 06518	<input type="radio"/>	<input checked="" type="radio"/>	Management services	16 / M12	192,347	192,347
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				
		<input type="radio"/>	<input type="radio"/>				

\* Use additional sheets if necessary.

\*\* Provide the percentage amount of revenue received from non-related parties.

**General Information and Questionnaire**  
**Basis for Allocation of Costs**

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2017	Page 5	of 37
--	---------------------	------------------------------------	-----------	----------

If the facility is licensed as CDH and/or RCH or provides AIDS or TBI services with special Medicaid rates, costs must be allocated to CCNH and RHNS as follows:

Item	Method of Allocation
Dietary	Number of meals served to residents
Laundry	Number of pounds processed
Housekeeping	Number of square feet serviced
Nursing	Number of hours of routine care provided by EACH employee classification, i.e., Director (or Charge Nurse), Registered Nurses, Licensed Practical Nurses, Aides and Attendants
Direct Resident Care Consultants	Number of hours of resident care provided by EACH specialist ( <i>See listing page 13</i> )
Maintenance and operation of plant	Square feet
Property costs (depreciation)	Square feet
Employee health and welfare	Gross salaries
Management services	Appropriate cost center involved
All other General Administrative expenses	Total of Direct and Allocated Costs

The preparer of this report must answer the following questions applicable to the cost information provided.

1. In the preparation of this Report, were all costs allocated as required?       Yes     No    If "No," explain fully why such allocation was not made.

2. Explain the allocation of related company expenses and attach copy of appropriate supporting data.

3. Did the Facility appropriately allocate and self-disallow direct and indirect costs to non-nursing home cost centers? (e.g., Assisted Living, Home Health, Outpatient Services, Adult Day Care Services, etc.)

Yes     No    If "No," explain fully why such allocation was not made.



**General Information and Questionnaire**  
**Accounting Basis**

Name of Facility Whitney Manor Operating Compan	License No. 2411	Report for Year Ended 9/30/2017	Page 7	of 37
The records of this facility for the period covered by this report were maintained on the following basis:				
<input checked="" type="radio"/> Accrual <input type="radio"/> Cash <input type="radio"/> Modified Cash				
Is the accounting basis for this period the same as for the previous period?				
		<input checked="" type="radio"/> Yes    If "No," explain. <input type="radio"/> No		
<b>Independent Accounting Firm</b>				
Name of Accounting Firm		Address (No. & Street, City, State, Zip Code)		
1	Financial One Accounting, Inc.	1921 Boston Post Road, Westbrook, CT 06498		
2	Marcum LLP	555 Long Wharf Drive, New Haven, CT		
3				
4				
Services Provided by This Firm ( <i>describe fully</i> )				
1	Monthly closing of accounts payable and accounts receivable	\$	22,555	
2	Perparation of Medicaid and Medicare cost reports, Annual Audit of F/S	\$	36,882	
3		\$		
4		\$		
			Charge for Services Provided	
			\$	59,437
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1d				
<b>Legal Services Information</b>				
Name of Legal Firm or Independent Attorney			Telephone Number	
1	Wiggin and Dana LLP		860-297-3700	
2	Timothy S. Wall, State Marshall		203-265-7173	
3	Kainen Escalera & McHale		860-493-0870	
4	Unknown			
5	James W Shea / A/R Solutions / State Marshall		Various	
Address ( <i>No. &amp; Street, City, State, Zip Code</i> )				
1	One Century Tower, New Haven, CT 06508			
2	PO Box 297 Wallingford, CT			
3	21 Oak St. #601, Hartford, CT 06106			
4				
5	Various			
Services Provided by This Firm ( <i>describe fully</i> )				
1	Operating and mgmt agreements; internal shareholder contracts; settlement of debt (Disallowed).	\$	50,642	
2	Debt Collection (Disallowed)	\$	65	
3	Union Negotiations	\$	9,394	
4	Unknown (Disallowed)	\$	6,609	
5	Collections (Disallowed)	\$	14,201	
			Charge for Services Provided	
			\$	80,911
Are These Charges Reflected in the Expenditure Portion of This Report? If Yes, Specify Expense Classification and Line No.				
<input checked="" type="radio"/> Yes <input type="radio"/> No    Page 15, Line 1e				



**Schedule of Resident Statistics (Cont'd)**

Name of Facility Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2017	Page 9	of 37
--	---------------------	------------------------------------	-----------	----------

4. Were there any changes in the certified bed capacity during the report year?  Yes  No  
 If "YES", provide the following information:

Date of Change	Place of Change			Change in Beds						Capacity After Change			Reason for Change
	CCNH	RHNS	(Specify)	Lost			Gained			CCNH	RHNS	(Specify)	
	(1)	(2)	(3)	(1)	(2)	(3)	(1)	(2)	(3)				

5. If there was any change in certified bed capacity during the report year (as reported in item 4 above) provide the number of RESIDENT DAYS for 90 days following the change.

Change in Resident Days	CCNH	RHNS	(Specify)
1st change			
2nd change			
3rd change			
4th change			

6. Number of Residents and Rates on September 30 of Cost Year

Item	Medicare	Medicaid		Self-Pay			Other State Assisted	
	CCNH	CCNH	RHNS	CCNH	RHNS	(Specify)	R.C.H.	ICF-MR
No. of Residents	16	99		24				
Per Diem Rate								
a. One bed rm.	Various	220.03		420.00				
b. Two bed rms.	Various	220.03		290.00				
c. Three or more bed rms.								

7. Total Number of Physical Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	925	925		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	22	22		
2. Restorative Treatments				
C. Other	5,896	5,896		
D. Total Physical Therapy Treatments	6,843	6,843		

8. Total Number of Speech Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	329	329		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	26	26		
2. Restorative Treatments				
C. Other	1,433	1,433		
D. Total Speech Therapy Treatments	1,788	1,788		

9. Total Number of Occupational Therapy Treatments

	TOTAL	CCNH	RHNS	(Specify)
A. Medicare - Part B	985	985		
B. Medicaid (Exclusive of Part B)				
1. Maintenance Treatments	50	50		
2. Restorative Treatments				
C. Other	6,429	6,429		
D. Total Occupational Therapy Treatments	7,464	7,464		

**Report of Expenditures - Salaries & Wages**

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2017	10	37		
Are time records maintained by all individuals receiving compensation?		<input checked="" type="radio"/> Yes <input type="radio"/> No				
	Total Cost and Hours					
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>A. Salaries and Wages*</b>						
1. Operators/Owners (Complete also Sec. I of Schedule A1)						
2. Administrator(s) (Complete also Sec. III of Schedule A1)	135,857	2,302				
3. Assistant Administrator (Complete also Sec. IV of Schedule A1)						
4. Other Administrative Salaries (telephone operator, clerks, receptionists, etc.)	294,037	9,594				
5. Dietary Service						
a. Head Dietitian						
b. Food Service Supervisor						
c. Dietary Workers	608,793	38,273				
6. Housekeeping Service						
a. Head Housekeeper						
b. Other Housekeeping Workers	374,491	23,809				
7. Repairs & Maintenance Services						
a. Engineer or Chief of Maintenance						
b. Other Maintenance Workers	104,972	4,357				
8. Laundry Service						
a. Supervisor						
b. Other Laundry Workers	95,836	5,886				
9. Barber and Beautician Services	21,127	853				
10. Protective Services						
11. Accounting Services						
a. Head Accountant						
b. Other Accountants						
12. Professional Care of Residents						
a. Directors and Assistant Director of Nurses	215,705	4,189				
b. RN						
1. Direct Care	719,033	22,813				
2. Administrative**	309,633	9,672				
c. LPN						
1. Direct Care	1,668,317	60,119				
2. Administrative**						
d. Aides and Attendants	2,282,660	135,451				
e. Physical Therapists	331,462	8,792				
f. Speech Therapists	89,127	1,666				
g. Occupational Therapists	327,694	8,745				
h. Recreation Workers	131,269	6,446				
i. Physicians						
1. Medical Director						
2. Utilization Review						
3. Resident Care***						
4. Other (Specify)						
j. Dentists						
k. Pharmacists						
l. Podiatrists						
m. Social Workers/Case Management	220,300	8,626				
n. Marketing						
o. Other (Specify)						
See Attached Schedule	68,376	2,231				
<i>A-13. Total Salary Expenditures</i>	<i>7,998,689</i>	<i>353,825</i>				

\* Do not include in this section any expenditures paid to persons who receive a fee for services rendered or who are paid on a contract basis.

\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.

\*\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

**Schedule of Other Salaries and Wages (Page 10)**

Position	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
Admissions	\$ 45,645	1,489				
Medical Records	\$ 22,731	742				
<b>Total</b>	<b>\$ 68,376</b>	<b>2,231</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>

**Schedule of Other Fees (Page 13)**

Service	CCNH		RHNS		(Specify)	
	\$	Hours	\$	Hours	\$	Hours
	0					
<b>Total</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>	<b>\$ -</b>	<b>-</b>



**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
 Assistant Administrators and Other Related Parties\***

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2017		Page 11	of 37			
Name	Salary Paid		Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
	CCNH	RHNS (Specify)							
<b>Section I - Operators/Owners</b>									
<b>Section II - Other related parties of Operators/Owners employed in and paid by facility (EXCEPT those who may be the Administrator or Assistant Administrators who are identified on Page 12).</b>									

\* No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all employment worked during the cost year.

**Schedule A1 - Salary Information for Operators/Owners; Administrators,  
 Assistant Administrators and Other Related Parties\***

Name of Facility (as licensed) Whitney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2017			Page 12	of 37				
		Salary Paid	Total Hours Worked	Line Where Claimed on Page 10			Name and Address of All Other Employment**	Total Hours Worked	Compensation Received	
Name	CCNH	RHNS	(Specify)	Fringe Benefits and/or Other Payments (describe fully)	Full Description of Services Rendered	Total Hours Worked	Line Where Claimed on Page 10	Name and Address of All Other Employment**	Total Hours Worked	Compensation Received
<b>Section III - Administrators***</b>										
Albert Mislow	135,857			Non Discriminatory	Administrator	2,302	A2	N/A		
<b>Section IV - Assistant Administrators</b>										

\*No allowance for salaries will be considered unless full information is provided. Use additional sheets if required.  
 \*\* Include all other employment worked during the cost year.  
 \*\*\* If more than one Administrator is reported, include dates of employment for each.

**B. Report of Expenditures - Professional Fees**

Name of Facility	License No.	Report for Year Ended	Page	of		
Whitney Manor Operating Company, LLC	2411	9/30/2017	13	37		
<b>Total Cost and Hours</b>						
Item	CCNH	Hours	RHNS	Hours	(Specify)	Hours
<b>*B. Direct care consultants paid on a fee for service basis in lieu of salary (For all such services complete Schedule B1)</b>						
1. Dietitian						
2. Dentist	10,080	146				
3. Pharmacist						
4. Podiatrist						
5. Physical Therapy						
a. Resident Care	57,834	771				
b. Other						
6. Social Worker						
7. Recreation Worker						
8. Physicians						
a. Medical Director (entire facility)	54,450	334				
b. Utilization Review (Title 18 and 19 only) monthly meeting						
c. Resident Care**						
d. Administrative Services facility						
1. Infection Control Committee (Quarterly meetings)						
2. Pharmaceutical Committee (Quarterly meetings)						
3. Staff Development Committee (Once annually)						
e. Other (Specify)						
9. Speech Therapist						
a. Resident Care	3,643	49				
b. Other						
10. Occupational Therapist						
a. Resident Care	74,741	996				
b. Other						
11. Nurses and aides and attendants						
a. RN						
1. Direct Care						
2. Administrative***						
b. LPN						
1. Direct Care						
2. Administrative***						
c. Aides						
d. Other						
12. Other (Specify) See Attached Schedule						
<b>B-13 Total Fees Paid in Lieu of Salaries</b>	<b>200,748</b>	<b>2,296</b>				

\* Do not include in this section management consultants or services which must be reported on Page 16 item M-12 and supported by required information, Page 17.

\*\* This item is not reimbursable to facility. For Title 19 residents, doctors should bill DSS directly. Also, any costs for Title 18 and/or other private pay residents must be removed on Page 28.

\*\*\* Administrative - costs and hours associated with the following positions: MDS Coordinator, Inservice Training Coordinator and Infection Control Nurse. Such costs shall be included in the direct care category for the purposes of rate setting.



**C. Expenditures Other Than Salaries - Administrative and General**

Name of Facility	License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2017		15	37
Item	Total	CCNH	RHNS	(Specify)	
<b>1. Administrative and General</b>					
<b>a. Employee Health &amp; Welfare Benefits</b>					
1. Workmen's Compensation	\$ 257,169	257,169			
2. Disability Insurance	\$				
3. Unemployment Insurance	\$ 211,263	211,263			
4. Social Security (F.I.C.A.)	\$ 595,695	595,695			
5. Health Insurance	\$ 865,151	865,151			
6. Life Insurance (employees only) (not-owners and not-operators)	\$ 1,956	1,956			
7. Pensions (Non-Discriminatory) (not-owners and not-operators)	\$ 77,686	77,686			
8. Uniform Allowance	\$ 6,900	6,900			
9. Other ( <i>Specify</i> ) See Attached Schedule	\$ 4,715	4,715			
<b>b. Personal Retirement Plans, Pensions, and        Profit Sharing Plans for Owners and        Operators (Discriminatory)*</b>	\$				
<b>c. Bad Debts*</b>	\$				
<b>d. Accounting and Auditing</b>	\$ 59,437	59,437			
<b>e. Legal (<i>Services should be fully described on Page 7</i>)</b>	\$ 80,911	80,911			
<b>f. Insurance on Lives of Owners and        Operators (<i>Specify</i>)*</b>	\$				
<b>g. Office Supplies</b>	\$ 36,591	36,591			
<b>h. Telephone and Cellular Phones</b>					
1. Telephone & Pagers	\$ 24,611	24,611			
2. Cellular Phones	\$ 5,467	5,467			
<b>i. Appraisal (<i>Specify purpose and        attach copy</i>)*</b>	\$				
<b>j. Corporation Business Taxes (<i>franchise tax</i>)</b>	\$				
<b>k. Other Taxes (<i>Not related to property - See Page 22</i>)</b>					
1. Income*	\$				
2. Other ( <i>Specify</i> ) See Attached Schedule	\$				
3. Resident Day User Fee	\$ 874,073	874,073			
<b>Subtotal</b>	\$ 3,101,625	3,101,625			

\* Facility should self-disallow the expense on Page 28 of the Cost Report.

(Carry Subtotals forward to next page)



**C. Expenditures Other Than Salaries (cont'd) - Administrative and General**

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2017	16	37
Item	Total	CCNH	RHNS	(Specify)
<b>Subtotals Brought Forward:</b>		3,101,625	3,101,625	
<b>i. Travel and Entertainment</b>				
1. Resident Travel and Entertainment	\$			
2. Holiday Parties for Staff	\$	490	490	
3. Gifts to Staff and Residents	\$	7,994	7,994	
4. Employee Travel	\$	8,749	8,749	
5. Education Expenses Related to Seminars and Conventions	\$	8,910	8,910	
6. Automobile Expense ( <i>not purchase or depreciation</i> )	\$	2,547	2,547	
7. Other ( <i>Specify</i> ) See Attached Schedule	\$			
<b>m. Other Administrative and General Expenses</b>				
1. Advertising Help Wanted ( <i>all such expenses</i> )	\$	310	310	
2. Advertising Telephone Directory ( <i>all such expenses</i> )***	\$			
3. Advertising Other ( <i>Specify</i> )*** See Attached Schedule	\$	6,701	6,701	
4. Fund-Raising***	\$			
5. Medical Records	\$			
6. Barber and Beauty Supplies (if this service is supplied directly and not by contract or fee for service)***	\$			
7. Postage	\$	3,822	3,822	
* 8. Dues and Membership Fees to Professional Associations ( <i>Specify</i> ) See Attached Schedule	\$	10,604	10,604	
8a. Dues to Chamber of Commerce & Other Non-Allowable Org.***	\$	350	350	
9. Subscriptions	\$	1,212	1,212	
10. Contributions*** See Attached Schedule	\$			
11. Services Provided by Contract ( <i>Specify and Complete Schedule C-2, Page 21 for each firm or individual</i> )	\$	171,123	171,123	
12. Administrative Management Services**	\$	192,347	192,347	
13. Other ( <i>Specify</i> ) See Attached Schedule	\$	133,491	133,491	
<b>C-14 Total Administrative &amp; General Expenditures</b>	<b>\$</b>	<b>3,650,275</b>	<b>3,650,275</b>	

\* Do not include Subscriptions, which should go in item 9.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Facility should self-disallow the expense on Page 28 of the Cost Report.

Schedule of Other Travel and Entertainment

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Other Travel and Entertainment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Advertising

Description	CCNH	RHNS	(Specify)
	0		
Promotional Advertising	\$ 6,701		
<b>Total Other Advertising</b>	<b>\$ 6,701</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Dues

Description	CCNH	RHNS	(Specify)
	0		
CAHCF	\$ 10,524		
ALTCFM	\$ 80		
<b>Total Dues</b>	<b>\$ 10,604</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Contributions

Description	CCNH	RHNS	(Specify)
	0		
<b>Total Contributions</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Schedule of Other Administrative and General

Description	CCNH	RHNS	(Specify)
	(50,410)		
Employee Screening	\$ 8,500		
Licenses	\$ 7,921		
Bank Charges (Routine)	\$ 3,109		
Merchant Service Fees	\$ 1,712		
Copier Rental	\$ 28,184		
Billing	\$ 36,060		
Resident Funds	\$ 4,313		
Late Fee (Disallowed)	\$ 6,200		
Penalty (Disallowed)	\$ 9,003		
Social Services Supplies	\$ 640		
Resident Trust Routine Bank Charges	\$ 5,012		
Loan Repayment (Disallowed)	\$ 20,400		
Misc. Expense (Disallowed)	\$ 885		
Tuition Reimbursement (Disallowed)	\$ 516		
Resident Lost Items (Disallowed)	\$ 1,036		
Contracted Office Manager	\$ 13,850		
Contracted CFO	\$ 36,560		
<b>Total Other Administrative and General</b>	<b>\$ 133,491</b>	<b>\$ -</b>	<b>\$ -</b>



**Schedule C-1 - Management Services\***

Name of Facility	License No.	Report for Year Ended	Page of
Whitney Manor Operating Company, LLC	2411	9/30/2017	17   37
Name & Address of Individual or Company Supplying Service	Cost of Management Service	Full Description of Mgmt. Service Provided	Indicate Where Costs are Included in Annual Report Page #/Line #
New England Health Care Management, LLC	192,347	Management Services	Pg 16, Line M12
NealthPro Management Services, Stamford, CT	59,527	Therapy Management (See page 29A for porposed disallowance)	Pg 20, 5j
Morrison Community Living, PO Box 102289, Atlanta, GA	47,208		Page 18, Line 2C

\* In addition to management fees reported on page 16, line m12 include any additional management company charges or allocations of home office overhead costs reported elsewhere in the Annual Report.

**C. Expenditures Other Than Salaries (cont'd) - Dietary Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2017	18	37
Item	Total	CCNH	RHNS	(Specify)
2. Dietary				
a. In-House Preparation & Service				
1. Raw Food	\$ 408,512	408,512		
2. Non-Food Supplies	\$			
3. Other (Specify) _____	\$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)	\$ 154,102	154,102		
c. Management Services**	\$ 47,208	47,208		
d. Other (Specify) _____	\$			
<b>2E. Total Dietary Expenditures (2a + b + c + d)</b>	<b>\$ 609,822</b>	<b>609,822</b>		
2F. Dietary Questionnaire	Total	CCNH	RHNS	(Specify)
G. Resident Meals: Total no. of meals served per day:*				
H. Is cost of employee meals included in 2E? <input checked="" type="radio"/> Yes <input type="radio"/> No				
I. Did you receive revenue from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
J. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
K. Is cost of meals provided to persons other than employees or residents (i.e., Board Members, Guests) included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
L. Is any revenue collected from these people? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
M. Where is the revenue received reported in the Cost Report? (Page/Line Item)				
N. Is cost of food (other than meals, e.g., snacks at monthly staff meetings, board meetings) provided to employees included in 2E? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify cost.				
O. Is any revenue collected from employees? <input type="radio"/> Yes <input checked="" type="radio"/> No If yes, specify amt.				
P. Where is the revenue received reported in the Cost Report? (Page/Line Item)				

\* Count each tray served to a resident at meal time, but do not count liquids or other "between meal" snacks.  
 \*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

**C. Expenditures Other Than Salaries (cont'd) - Laundry Basis for Allocation of Costs**  
**(See Note on Page 5)**

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2017	Page 19	of 37
Item		Total	CCNH	RHNS	(Specify)
3. Laundry					
a. In-House Processing*		Lbs.			
1.	Bed linens, cubicle curtains, draperies, gowns and other resident care items washed, ironed, and/or processed.***	Amt. \$	2,140	2,140	
2.	Employee items including uniforms, gowns, etc. washed, ironed and/or processed.***	Lbs.			
		Amt. \$			
3.	Personal clothing of residents washed, ironed, and/or processed.***	Lbs.			
		Amt. \$			
4.	Repair and/or purchase of linens.***	Lbs.			
		Amt. \$			
b. Purchased Services (by contract other than through Management Services) (Complete Schedule C-2 att. Page 21)		\$			
c. Management Services**		\$			
d. Other (Specify) Other Laundry Expense		\$	7,849	7,849	
3E. <b>Total Laundry Expenditures</b> (3a + b + c + d)		\$	9,989	9,989	
3F. Laundry Questionnaire					
G. Is cost of employee laundry included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
H. Did you receive revenue from employees?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
I. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			
J. Is Cost of laundry provided to persons other than employees or residents included in 3E?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify cost.	
K. Did you receive revenue from these people?		<input type="radio"/> Yes	<input checked="" type="radio"/> No	If yes, specify amt.	
L. Where is the revenue received reported in the Cost Report?		(Page/Line Item)			

\* Do not include salaries from page 10 as part of dollar values recorded in 1, 2, 3, and 4.  
 All allocations should add to total recorded in 3E.

\*\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\*\* Pounds of Laundry only required for multi-level facilities.

**C. Expenditures Other Than Salaries (cont'd) - Housekeeping and Resident Care  
 Basis for Allocation of Costs (See Note on Page 5)**

Name of Facility	License No.	Report for Year Ended	Page	of	
Whitney Manor Operating Company, LLC	2411	9/30/2017	20	37	
<b>Item</b>		<b>Total</b>	<b>CCNH</b>	<b>RHNS</b>	<b>(Specify)</b>
4. Housekeeping	Sq. Ft. Serviced by Personnel				
a. In-House Care					
1. Supplies - Cleaning ( <i>Mops, pails, brooms, etc.</i> )	Amt. \$				
b. Purchased Services ( <i>by contract other than through Management Services</i> ) ( <i>Complete Schedule C-2 att. Page 21</i> )	Sq. Ft. Serviced by Personnel				
	Amt. \$				
c. Management Services*		\$			
d. Other ( <i>Specify</i> ) Other Housekeeping Supplies		\$ 45,485	45,485		
<b>4E. Total Housekeeping Expenditures (4a + b + c + d)</b>		\$ 45,485	45,485		
5. Resident Care (Supplies)**					
a. Prescription Drugs***					
1. Own Pharmacy	\$				
2. Purchased from Procure LTC Pharmacy	\$	342,115	342,115		
b. Medicine Cabinet Drugs	\$	48,543	48,543		
c. Medical and Therapeutic Supplies	\$	401,942	401,942		
d. Ambulance/Limousine***	\$	1,567	1,567		
e. Oxygen					
1. For Emergency Use	\$				
2. Other***	\$	29,326	29,326		
f. X-rays and Related Radiological Procedures***	\$	17,105	17,105		
g. Dental ( <i>Not dentists who should be included under salaries or fees</i> )	\$				
h. Laboratory***	\$	40,704	40,704		
i. Recreation	\$	25,098	25,098		
j. Other (Specify)**** See Attached Schedule	\$	62,129	62,129		
<b>5K. Total Resident Care Expenditures (5a - 5j)</b>		\$ 968,529	968,529		

\* Schedule C-1, Page 17 must be fully completed or this expenditure will not be allowed.

\*\* Do not include any fees to professional staff, these should be reported on Page 13, or, if paid on salary basis, on Page 10.

\*\*\* Facility should self-disallow the expense on Page 29 of the Cost Report.

\*\*\*\* ICFMR's should provide a detailed schedule of all Day Program Costs.

**Schedule of Other Resident Care**

Description	CCNH	RHNS	(Specify)
	0		
Resident Expenses	\$ (59)		
Rehab Management (See page 17)	\$ 59,527		
PT Supplies	\$ 1,949		
Therapy Supplies	\$ 712		
<b>Total Other Resident Care</b>	<b>\$ 62,129</b>	<b>\$ -</b>	<b>\$ -</b>

**Report of Expenditures  
 Schedule C-2 - Individuals or Firms Providing Services by Contract \***

Name of Facility		License No.	Report for Year Ended	Page of						
Whitney Manor Operating Company, LLC		2411	9/30/2017	21	37					
Name of Individual or Company	Address	Related ** to Owners, Operators, Officers		Explanation of Relationship	Full Explanation of Service Provided*	Total Cost/Page Ref.***				
		Yes	No			CCNH	RHNS	(Specify)	Pg	Line
Morrison Community Living	PO Box 102289, Atlanta, GA, 30368	O	O		Food Service	562,614			18	Vario
A/R Solutions	PO Box 592, Wallingford CT 06492	O	O		Billing	36,060			16	M13
All American Waste	PO Box 630, East Windsor CT 06088	O	O		Rubbish Removal	36,219			22	6f
A Santino Consulting	42 Robin Lane, Hamden, CT 06518	O	O		Computer Consulting	17,921			16	M11
Broadvox	4 Piedmont Center, Atlanta, GA, 30305	O	O		Phone System	15,941			15	1H1
CT Business Systems	PO Box 788760, Philadelphia, PA 19178	O	O		Copier/Printer Maintenance	28,184			16	M13
Directv	PO Box 60036, Los Angeles, CA	O	O		Cable TV	14,263			20	5i
Ecolab Equipment Care	24673 Network Place, Chicago, IL 60673	O	O		Lab Equipment Maintenance	10,284			22	6a
Romano Landscaping	97 Patton Road, North Haven, CT 06473	O	O		Landscaping	21,719			22	6f
Wescomm Solutions	Po Box 674802, Detroit MI 48267	O	O		PCC Software	42,114			16	M11
Procare LTC Pharmacy	111 Executive Blvd, Farmingdale, NY 11735	O	O		Pharmacy	342,115			20	5a2
Quest Diagnostics	2025 Collection Center Dr. Chicago, IL 60693	O	O		Blood Testing	40,704			20	5h
The Guilford House	109 West Lake Avenue, Guilford, CT 06437	O	O		Contracted CFO	36,560			16	M11
Andrew Hall	N/A	O	O		Contracted Office Manager	13,850			16	M11

\* List all contracted services over \$10,000. Use additional sheets if necessary.

\*\* Refer to Page 4 for definition of related.

\*\*\* Please cross-reference amount to the appropriate page in the Annual Report (Pages 16, 18, 19, 20 or 22).

**C. Expenditures Other Than Salaries (cont'd) - Maintenance and Property**

Name of Facility	License No.	Report for Year Ended			Page	of
Whitney Manor Operating Company, LLC	2411	9/30/2017			22	37
Item	Total	CCNH	RHNS	(Specify)		
6. Maintenance & Operation of Plant						
a. Repairs & Maintenance	\$ 36,579	36,579				
b. Heat	\$ 28,057	28,057				
c. Light & Power	\$ 201,113	201,113				
d. Water	\$ 71,517	71,517				
e. Equipment Lease ( <i>Provide detail on page 6</i> )	\$					
f. Other ( <i>itemize</i> )	\$ 98,220	98,220				
See Attached Schedule						
<b>6g. Total Maint. &amp; Operating Expense (6a - 6f)</b>	<b>\$ 435,486</b>	<b>435,486</b>				
7. Depreciation ( <i>complete schedule page 23*</i> )						
a. Land Improvements	\$					
b. Building & Building Improvements	\$ 234,112	234,112				
c. Non-Movable Equipment	\$ 6,089	6,089				
d. Movable Equipment	\$ 116,623	116,623				
<b>*7e. Total Depreciation Costs (7a + b + c + d)</b>	<b>\$ 356,824</b>	<b>356,824</b>				
8. Amortization ( <i>Complete att. Schedule Page 24*</i> )						
a. Organization Expense	\$					
b. Mortgage Expense	\$					
c. Leasehold Improvements	\$					
d. Other ( <i>Specify</i> )	\$					
<b>*8e. Total Amortization Costs (8a + b + c + d)</b>	<b>\$</b>					
9. Rental payments on leased real property less real estate taxes included in item 10b	\$ 703,791	703,791				
10. Property Taxes						
a. Real estate taxes paid by owner	\$					
b. Real estate taxes paid by lessor	\$ 104,294	104,294				
c. Personal property taxes	\$ 13,140	13,140				
<b>11. Total Property Expenses (7e + 8e + 9 + 10)</b>	<b>\$ 1,178,049</b>	<b>1,178,049</b>				

\* Amounts entered in these items must agree with detail on Schedule for Depreciation and Amortization Page 23 and Page 24.









Schedule of Movable Equipment Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
See Attached	See Attached	\$ 28,302	various	\$ 888
<b>Total additions for Movable Equipmen</b>		<b>\$ 28,302</b>		<b>\$ 888 *</b>
<b>Deletions:</b>				
<b>Total deletions for Movable Equipmen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 23, Line D2c  
 \*\*Ties to Page 23, Line D2b

Schedule of Leasehold Improvements Acquired during this report period

Acquisition Date	Description of Item	Cost	Useful Life	Depreciation
<b>Additions:</b>				
<b>Total additions for Leasehold Improvemer</b>		<b>\$ -</b>		<b>\$ - *</b>
<b>Deletions:</b>				
<b>Total deletions for Leasehold Improvemen</b>		<b>\$ -</b>		<b>\$ - **</b>

\*Ties to Page 24, Line C3  
 \*\*Ties to Page 24, Line C2

Whitney Rehabilitation  
Fixed Asset schedule  
9/30/2017

	Date in Service	Life / Method	Cost	Accum Deprec 9/30/2016	2017 Depreciation	Accum Deprec 9/30/2017	NBV
<b>Leasehold Improvements</b>							
Building & Improvements	3/27/2015	40yr S/L	8,789,940.00	329,622.50	219,748.50	549,371.00	8,240,569.00
Sidewalk	4/20/2015	10yr S/L	11,725.00	1,758.50	1,172.50	2,931.00	8,794.00
Sprinkler System	5/7/2015	10yr S/L	1,329.00	198.90	132.90	331.80	997.20
Architectural Services	6/25/2015	10yr S/L	2,000.00	300.00	200.00	500.00	1,500.00
Driveway & Parking Lot	6/2/2015	10yr S/L	15,840.00	2,377.00	1,584.00	3,961.00	11,879.00
Driveway & Parking Lot	8/17/2015	10yr S/L	26,000.00	3,900.00	2,600.00	6,500.00	19,500.00
Striping parking lot (Red Line)	11/24/2015	10yr S/L	691.28	63.37	69.13	132.50	558.78
Parking lot seal (S&S)	11/24/2015	10yr S/L	5,747.49	526.85	574.75	1,101.60	4,645.89
Design main office (Carangelo)	12/29/2015	10yr S/L	3,200.00	266.67	320.00	586.67	2,613.33
Bid mgmt services (Carangelo)	1/26/2016	10yr S/L	3,750.00	281.25	375.00	656.25	3,093.75
Lighting (BT Electric)	3/22/2016	10yr S/L	5,207.96	303.80	520.80	824.59	4,383.37
Flooring (Carpetworks)	3/16/2016	10yr S/L	7,019.10	409.45	701.91	1,111.36	5,907.74
Window Treatments (Carangelo)	3/29/2016	10yr S/L	4,659.66	271.81	465.97	737.78	3,921.88
Flooring (Carpetworks)	3/22/2016	10yr S/L	14,357.25	837.51	1,435.73	2,273.23	12,084.02
Wallcovering (Carangelo)	3/22/2016	10yr S/L	14,627.80	853.29	1,462.78	2,316.07	12,311.73
Painting (New Cambridge)	3/22/2016	10yr S/L	8,508.00	496.30	850.80	1,347.10	7,160.90
Painting (New Cambridge)	5/6/2016	10yr S/L	5,636.55	234.86	563.66	798.51	4,838.04
Painting (New Cambridge)	5/6/2016	10yr S/L	3,190.50	132.94	319.05	451.99	2,738.51
Additional Labor (Carangelo)	5/19/2016	10yr S/L	325.00	13.54	32.50	46.04	278.96
Counter Top (Creative Stone)	6/6/2016	10yr S/L	2,543.00	84.77	254.30	339.07	2,203.93
Quote Fee (Lowes)	6/4/2016	10yr S/L	75.00	2.50	7.50	10.00	65.00
Replace Carpeting (Carpetworks)	9/15/2017	10yr S/L	31,798.65	-	264.99	264.99	31,533.66
Electrical (BT Electrical)	10/1/2016	10yr S/L	4,557.00	-	455.70	455.70	4,101.30
			<b>8,962,728.24</b>	<b>342,935.79</b>	<b>234,112.45</b>	<b>577,048.24</b>	<b># 8,385,680.00</b>

**Non-Movable Equipment**

Steamer	6/16/2015	7yr S/L	8,466.00	1,814.43	1,209.43	3,023.86	5,442.14
PCC Installation & setup	8/5/2015	7yr S/L	3,195.00	684.43	456.43	1,140.86	2,054.14
Televisions	8/26/2015	7yr S/L	13,597.00	2,913.43	1,942.43	4,855.86	8,741.14
Heat Pump	8/13/2015	7yr S/L	8,296.00	1,778.14	1,185.14	2,963.29	5,332.71
Labeling Machine (Romax)	11/1/2015	10yr S/L	3,527.61	323.36	352.76	676.13	2,851.48
Bedside stations (Raintech)	12/1/2015	10yr S/L	1,357.35	113.11	135.74	248.85	1,108.50
Heat Pump (Dean's)	12/23/2015	10yr S/L	(4,147.65)	(414.77)	(414.77)	(829.53)	(3,318.12)
Waterproof Keypad (Alert)	2/19/2016	10yr S/L	1,366.60	91.11	136.66	227.77	1,138.83
Air Conditioner (HD Supply)	6/7/2016	10yr S/L	690.21	23.01	69.02	92.03	598.18
Bedside stations (Raintech)	6/13/2016	10yr S/L	1,408.21	46.94	140.82	187.76	1,220.45
Sinks & Tops (Lowes)	6/22/2016	10yr S/L	2,305.58	76.85	230.56	307.41	1,998.17
Air Conditioner (HD Supply)	6/23/2016	10yr S/L	1,380.42	46.01	138.04	184.06	1,196.36
Air Conditioner (HD Supply)	8/4/2016	10yr S/L	1,380.42	23.01	138.04	161.05	1,219.37
Booster Heater (Ecolab)	4/7/2017	7yr S/L	3,817.65	-	272.69	272.69	3,544.96
Creative Stone	1/4/2017	7yr S/L	893.00	-	95.68	95.68	797.32
			47,533.40	7,519.07	6,088.67	13,607.74	33,925.66

**Movable Equipment**

Equipment and furniture	3/27/2015	7yr S/L	680,000.00	145,713.86	97,142.86	242,856.71	437,143.29
Wheelchairs	5/1/2015	7yr S/L	1,008.00	216.00	144.00	360.00	648.00
Computers	6/12/2015	7yr S/L	1,185.00	254.29	169.29	423.57	761.43
Beds	6/25/2015	7yr S/L	59,340.00	12,716.14	8,477.14	21,193.29	38,146.71
Wheelchairs	6/11/2015	7yr S/L	1,299.00	278.57	185.57	464.14	834.86
Computer Networking	6/30/2015	7yr S/L	5,791.00	1,241.29	827.29	2,068.57	3,722.43
Computers	6/23/2015	7yr S/L	1,245.00	266.86	177.86	444.71	800.29
Computer Networking	6/16/2015	7yr S/L	5,573.00	1,194.14	796.14	1,990.29	3,582.71
Computers	6/30/2015	7yr S/L	1,065.00	228.14	152.14	380.29	684.71
Computers	7/6/2015	7yr S/L	13,324.00	2,854.43	1,903.43	4,757.86	8,566.14
Printer	7/10/2015	7yr S/L	699.00	149.86	99.86	249.71	449.29
Refrigerator	7/30/2015	7yr S/L	4,109.00	880.00	587.00	1,467.00	2,642.00
Computers	7/17/2015	7yr S/L	9,256.00	1,983.29	1,322.29	3,305.57	5,950.43
Washer	8/17/2015	7yr S/L	2,563.00	549.14	366.14	915.29	1,647.71
Computers	9/16/2015	7yr S/L	11,253.00	2,411.57	1,607.57	4,019.14	7,233.86
Bladder Scanner Probe	9/29/2015	7yr S/L	1,716.00	367.14	245.14	612.29	1,103.71
Patient Lift (Medi Part)	11/19/2015	10yr S/L	1,449.00	132.83	144.90	277.73	1,171.28
Computers (Asantino Cons)	5/1/2016	10yr S/L	888.31	37.01	88.83	125.84	762.47
PT Arm Chairs (Carangelo)	5/9/2016	10yr S/L	2,686.45	111.94	268.65	380.58	2,305.87
Geriatric Medical	5/31/2016	10yr S/L	4,129.00	172.04	412.90	584.94	3,544.06
Laptop & Battery (Asantino)	6/1/2016	10yr S/L	1,885.50	62.85	188.55	251.40	1,634.10
Vacuum (E-Z Way)	6/17/2016	10yr S/L	4,269.95	142.33	427.00	569.33	3,700.62

Mattress	5/1/2017	7yr S/L	2,068.64	-	123.13	123.13	1,945.51
Wheelchairs	1/20/2017	7yr S/L	1,445.04	-	154.83	154.83	1,290.21
Vital S Monitor	5/17/2017	10yr S/L	2,397.60	-	99.90	99.90	2,297.70
Computers	2/17/2017	10yr S/L	600.00	-	35.00	35.00	565.00
Bedside Station	1/10/2017	10yr S/L	1,504.93	-	112.87	112.87	1,392.06
Computers	2/17/2017	10yr S/L	3,205.00	-	213.67	213.67	2,991.33
Computers	5/16/2017	10yr S/L	2,233.35	-	93.06	93.06	2,140.29
Computers	9/12/2017	10yr S/L	6,381.00	-	53.18	53.18	6,327.82
Matrix Care Software	5/31/2017	10yr S/L	8,036.00	-	66.97	66.97	7,969.03
Bladder Scanner	7/5/2017	7yr S/L	1,175.06	-	41.97	41.97	1,133.09
Credit	8/1/2017	7yr S/L	(745.00)	-	(106.43)	(106.43)	(638.57)

Total Movable 843,035.83 171,963.71 116,622.69 288,586.40 # 554,449.43

Total All Assets 9,853,297.47 522,418.57 356,823.81 879,242.38 8,974,055.09

Total Assets	9,853,297.47
Less Reality Assets	9,469,940.00
Subtotal	383,357.47
Total Assets Per TB	383,355.00
<b>Difference</b>	<b>2.47</b> Immaterial

Reconciliation page 31  
 296,343 CR (without Realty)  
 328,169 FS  
31,826 Diff.

Reconciliation page 36  
 356,824 CR  
 8,104 FS  
(348,720) Diff.

**Amortization Schedule\***

Name of Facility Whitney Manor Operating Company, LLC	Date of Acquisition		Length of Amortization	License No. 2411	Report for Year Ended 9/30/2017		Page 24	of 37
	Month	Year			Accumulated Amort. to Beginning of Year's Operations	Basis for Computing Amortization**		
<b>A. Organization Expense</b>								
1.								
2.								
3.								
A-4. Subtotal								
<b>B. Mortgage Expense</b>								
1.								
2.								
3.								
B-4. Subtotal								
<b>C. Leasehold Improvements and Other</b>								
1. Acquired prior to this report period								
2. Disposals (attach schedule)								
3. Acquired during this report period (attach schedule)								
C-4. Subtotal								
<b>D. Total Amortization</b>								

\* Straight-line method must be used.  
 \*\* Specify which of the following bases were used:  
 A. Minimum of 5 years or 60 months.  
 B. Life of mortgage; OR  
 C. Remaining Life of Lease; OR  
 D. Actual Life if owned by Related Party.



**C. Expenditures Other Than Salaries (cont'd) - Property Questionnaire**

Name of Facility Whitney Manor Operating Company,	License No. 2411	Report for Year Ended 9/30/2017	Page 25	of 37	
<b>11. Property Questionnaire</b>					
<b>Part A</b>					
Is the property either owned by the Facility or leased from a Related Party?*		<input checked="" type="radio"/> Yes	<input type="radio"/> No	If "Yes," complete Part B. If "No," complete Part C.	
*If any owner or operator of this facility is related by family, marriage, ownership, ability to control or business association to any person or organization from whom buildings are leased, then it is considered a related party transaction.					
Description	Total				
1. Date Land Purchased	03/27/15				
2. Date Structure Completed	04/01/72				
3. If NOT Original Owner, Date of Purchase	03/27/15				
4. Date of Initial Licensure	04/01/72				
5. Total Licensed Bed Capacity	150				
6. Square Footage	64,518				
7. Acquisition Cost					
a. Land	1,100,000				
b. Building	8,789,940				
<b>Part B - Owner and Related Parties</b>		1st Mortgage	2nd Mortgage	3rd Mortgage	4th Mortgage
1. Financing					
a. Type of Financing (e.g., fixed, variable)		Variable			
b. Date Mortgage Obtained		03/27/15			
c. Interest Rate for the Cost Year		6.00%			
d. Term of Mortgage (number of years)		2			
e. Amount of Principal Borrowed		8,486,689			
f. Principal balance outstanding as of 8/20/2017		8,486,689			
<b>Complete if Mortgage was Refinanced During Current Cost Year</b>					
g. Type of Financing (e.g., fixed, variable)					
h. Date of Refinancing					
i. New Interest Rate					
j. Term of Mortgage (number of years)					
k. Amount of Principal Borrowed					
l. Principal Outstanding on Note Paid-Off					
<b>Part C - Arms-Length Leases for Real Property Improvements Only</b>					
Name and Address of Lessor	Property Leased	Date of Lease	Term of Lease	Annual Amount of Lease	

Note: Be sure required copies of leases are attached to Page 25 and real estate taxes paid by lessor are included on Page 22, Item 10b.

**C. Expenditures Other Than Salaries (cont'd) - Interest**

Name of Facility		License No.	Report for Year Ended		Page	of
Whitney Manor Operating Company,		2411	9/30/2017		26	37
Item			Total	CCNH	RHNS	(Specify)
12. Interest						
A. Building, Land Improvement & Non-Movable Equipment						
1. First Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
2. Second Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
3. Third Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
4. Fourth Mortgage			\$			
Name of Lender		Rate				
Address of Lender						
B. CHEFA Loan Information						
1. Original Loan Amount			\$			
2. Loan Origination Date						
3. Interest Rate %						
4. Term						
5. CHEFA Interest Expense						
12 B7. <b>Total Building Interest Expense</b> (A1 - A4 + B5)			\$			

*(Carry Subtotals forward to next page)*

**C. Expenditures Other Than Salaries (cont'd) - Interest and Insurance**

Name of Facility		License No.		Report for Year Ended		Page	of
Whitney Manor Operating Company		2411		9/30/2017		27	37
Item				Total	CCNH	RHNS	(Specify)
Subtotals Brought Forward:							
12. C. Movable Equipment							
1. Automotive Equipment				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
2. Other (Specify)				\$			
A. Item		Rate	Amount				
Lender							
Address of Lender							
B. Item		Rate	Amount				
Lender							
Address of Lender							
12. C. 3. Total Movable Equipment Interest Expense (C1 + 2)				\$			
12. D. Other Interest Expense (Specify) Interest Expense				\$	135,934	135,934	
13. <b>Total All Interest Expense (12B7 + 12C3 + 12D)</b>				\$	135,934	135,934	
14. Insurance							
a. Insurance on Property (buildings only)				\$	70,577	70,577	
b. Insurance on Automobiles				\$			
c. Insurance other than Property (as specified above)							
1. Umbrella (Blanket Coverage)				\$			
2. Fire and Extended Coverage				\$			
3. Other (Specify) Surety Bond				\$	1,240	1,240	
14d. <b>Total Insurance Expenditures (14a + b + c)</b>				\$	71,817	71,817	
15. <b>Total All Expenditures (A-13 thru C-14)</b>				\$	15,304,823	15,304,823	

### D. Adjustments to Statement of Expenditures

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2017	28	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
<b>Page 10 - Salaries and Wages</b>							
1.			Outpatient Service Costs	\$			
2.			Salaries not related to Resident Care	\$			
3.	10	A12g	Occupational Therapy	\$ 327,694	327,694		
4.			Other - See attached Schedule	\$ 2,347	2,347		
<b>Page 13 - Professional Fees</b>							
5.			Resident Care Physicians **	\$			
6.	13	B10a	Occupational Therapy	\$ 74,741	74,741		
7.			Other - See attached Schedule	\$			
<b>Pages 15 &amp; 16 - Administrative and General</b>							
8.	30	IV8	Discriminatory Benefits	\$ 10,367	10,367		
9.			Bad Debts	\$			
10.	15	ee	Accounting & Legal	\$ 71,517	71,517		
11.			Telephone	\$			
12.	15	1h2	Cellular Telephone	\$ 4,027	4,027		
13.			Life insurance premiums on the life of Owners, Partners, Operators	\$			
14.	16	L2	Gifts, flowers and coffee shops	\$ 7,994	7,994		
15.	16	L5	Education expenditures to colleges or universities for tuition and related costs for owners and employees	\$ 8,210	8,210		
16.			Travel for purposes of attending conferences or seminars outside the continental U.S. Other out-of-state travel in excess of one representative	\$			
17.	16	L6	Automobile Expense (e.g. personal use)	\$ 2,547	2,547		
18.	16	m2/3	Unallowable Advertising *	\$ 6,701	6,701		
19.			Income Tax / Corporate Business Tax	\$			
20.			Fund Raising / Contributions	\$			
21.	16	M12	Unallowable Management Fees	\$ 192,347	192,347		
22.	10	A9	Barber and Beauty	\$ 21,127	21,127		
23.			Other - See attached Schedule	\$ 39,898	39,898		
<b>Page 18 - Dietary Expenditures</b>							
24.			Meals to employees, guests and others who are not residents	\$			
<b>Page 19 - Laundry Expenditures</b>							
25.			Laundry services to employees, guests and others who are not residents	\$			
<b>Page 20 - Housekeeping Expenditures</b>							
26.	20	4d	Housekeeping services to employees, guests and others who are not residents	\$ 229	229		
<b>Subtotal (Items 1 - 26)</b>				<b>\$ 769,746</b>	<b>769,746</b>		

\* All except "Help Wanted".

(Carry Subtotal forward to next page)

\*\* Physicians who provide services to Title 19 residents are required to bill the Department of Social Services directly for each individual resident.

**Schedule of Other Salaries Adjustment**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
10	6b	Housekeeping Salaries and Fringes - Outpatient Therapy	\$ 2,347		
<b>Total Other Salaries Adjustment</b>			\$ 2,347	\$ -	\$ -

**Schedule of Fees Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Other Fees Adjustments</b>			\$ -	\$ -	\$ -

**Schedule of Other A&G Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
16	M13	Late Fee (Disallowed)	\$ 6,200		
16	M13	Penalty (Disallowed)	\$ 9,003		
16	M13	Loan Repayment (Disallowed)	\$ 20,400		
16	M13	Misc. Expense (Disallowed)	\$ 885		
16	M13	Tuition Reimbursement (Disallowed)	\$ 516		
16	M13	Resident Lost Items (Disallowed)	\$ 1,036		
16	M8a	Chamber Dues	\$ 350		
30	IV 8	A&G Related Income	\$ 1,508		
15	Various	Barber and Beauty Fringes	\$ 5,337		
<b>Total Other A&amp;G Adjustments</b>			\$ 39,898	\$ -	\$ -

**Whitney Manor Operating Company, LLC**  
**9/30/2017**  
**Barber and Beauty Salary Disallowance**

Salary	\$ 21,127	<b>Disallowance Reference</b>
Fringe Benefit %	5,337	<b>Page 28 Line 22</b>
<b>Total Disallowance</b>	<u>\$ 26,464</u>	25% <b>Page 28 Line 23</b>

**Whitney Manor Medicaid 2017  
Disallowance Schedule for Cell Phone  
9/30/2017**

	<u>Amount</u>
Total Cell Phone Expense	5,467 TB Linked
Monthly Allowable amount	\$ 120
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 1,440
<b>Disallowed Cell phone</b>	<u><u>\$ 4,027</u></u>

**D. Adjustments to Statement of Expenditures (cont'd)**

Name of Facility				License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC				2411	9/30/2017	29	37
Item No.	Page No.	Line No.	Item Description	Total Amount of Decrease	CCNH	RHNS	(Specify)
Subtotals Brought Forward				\$ 769,746	769,746		
<b>Page 20 - Resident Care Supplies***</b>							
27.	20	5a2	Prescription Drugs	\$ 342,115	342,115		
28.	20	5d	Ambulance/Limousine	\$ 1,567	1,567		
29.	20	5f	X-rays, etc	\$ 17,105	17,105		
30.	20	5h	Laboratory	\$ 40,704	40,704		
31.			Medical Supplies	\$			
32.	20	5e2	Oxygen (non emergency)	\$ 29,326	29,326		
33.			Occupational Therapy	\$			
34.			Other - See Attached Schedule	\$ 41,697	41,697		
<b>Page 22 - Maintenance and Property</b>							
35.			Excess Movable Equipment Depreciation See Attached Schedule	\$			
36.			Depreciation on Unallowable Motor Vehicles	\$			
37.	22	10b	Unallowable Property and Real Estate Taxes	\$ 525	525		
38.			Rental of Building Space or Rooms	\$			
39.			Other - See Attached Schedule	\$ 2,021	2,021		
<b>Page 27 - Insurance</b>							
40.			Mortgage Insurance	\$			
41.	27	14A	Property Insurance	\$ 356	356		
<b>Other - Miscellaneous</b>							
42.			Research or Experimental Activities	\$			
43.	30	IV3 &	Radio and Television Revenue	\$ 13,301	13,301		
44.			Vending Machine Revenue	\$			
45.			Purchase Discounts and Allowances	\$			
46.			Duplications of functions or services	\$			
47.			Expenditures made for the protection, enhancement or promotion of the providers interest	\$			
48.			Interest Income on Accounts Rec	\$			
49.			Other (include personnel and other costs unrelated to resident care) - See Attached Schedule	\$ 4,880	4,880		
<b>Not For Profit Providers Only</b>							
50.			Building/Non Movable Eq. Depreciation Unallowable Building Interest - See Attached Schedule	\$			
<b>51. Total Amount of Decrease (Items 1 - 50)</b>				\$ 1,263,343	1,263,343		

\*\*\* Items billed directly to Department of Social Services and/or Health Services in CT, or other states, Medicare, and private-pay residents. Identify separately by category as indicated on Page 20.



Whitney Manor Operating Company, LLC  
9/30/2017

**Schedule of Other Ancillary Costs**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
20	5i	Cable	\$ 12,795		
20	5j	Resident Expenses	\$ (59)		
20	5j	Rehab Management (Open Item for Rehab Stats)	\$ 27,898		
30	IV 8	Indirect Related Income	\$ 1,063		
<b>Total Other Ancillary Costs</b>			<b>\$ 41,697</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Excess Movable Equipment Depreciation**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Excess Movable Equipment Depreciation</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Property Adjustments**

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
Various	Various	Outpatient Overhead	\$ 1,699		
30	IV 8	Capital Related Income	\$ 322		
<b>Total Other Property Adjustments</b>			<b>\$ 2,021</b>	<b>\$ -</b>	<b>\$ -</b>

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
30	IV8	Interest Income	\$ 13		
30	IV3	Telephone Revenue	\$ 4,867		
<b>Total Other Adjustments</b>			\$ 4,880	\$ -	\$ -

Schedule of Unallowable Building Interest

Page Ref	Line Ref	Description	CCNH	RHNS	(Specify)
<b>Total Unallowable Building Interest</b>			\$ -	\$ -	\$ -

**Whitney Manor Medicaid 2017  
Disallowance Schedule for Cable TV  
9/30/2017**

	<u>Amount</u>
Total Cable TV Expense	16,395 TB Linked
Monthly Allowable amount	\$ 300
Months in Cost Report Year	<u>12</u>
Total Allowable Cost	\$ 3,600
<b>Disallowed Cable TV</b>	<b><u><u>\$ 12,795</u></u></b>

**Whitney Manor**

**9/30/2017**

**Outpatient Clinic Disallowance Calculation**

Sq. Ft. Outpatient Clinic	325	
Sq. Ft. Total Facility	<u>64,518</u>	
Unallowable %	0.50%	
Housekeeping Salaries and Wages	374,491	
Fringe Benefit %	24%	
Total HSKP Salaries and Fringes	465,850	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>2,347</u></u>	Pg. 28 Ln. 2
Housekeeping Supplies	45,485	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>229</u></u>	Pg. 28 Ln. 26
Repairs and Maintenance	36,579	
Heat	28,057	
Light & Power	201,113	
Water	<u>71,517</u>	
Total	<u>337,266</u>	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>1,699</u></u>	Pg. 29 Ln. 39
Real Estate Taxes	104,294	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>525</u></u>	Pg. 29 Ln. 37
Property Insurance	70,577	
Unallowable %	<u>0.50%</u>	
<b>Disallowance</b>	<u><u>356</u></u>	Pg. 29 Ln. 41

**Whitney Manor Operating Company, LLC**

**9/30/2016**

**Therapy Management Disallowance Calculation**

Treatments	PT	6,843	42%
	ST	1,788	11%
	OT	7,464	46% Unallowable Percent
	O/P	149	1% Unallowable Percent
	Total	<u>16,244</u>	

Total Management Amount	\$	59,527	TB Linked
Unallowable Percent		<u>47%</u>	
<b>Disallowance</b>	<b>\$</b>	<b><u>27,898</u></b>	

**F. Statement of Revenue**

Name of Facility Whitney Manor Operating Company, LL(2411		License No.		Report for Year Ended 9/30/2017		Page 30	of 37
Item	Total	CCNH	RHNS	(Specify)			
<b>I. Resident Room, Board &amp; Routine Care Revenue</b>							
1. a. Medicaid Residents (CT only)	\$ 13,402,014	13,402,014					
b. Medicaid Room and Board Contractual Allowance **	\$ (5,927,501)	(5,927,501)					
2. a. Medicaid (All other states)	\$						
b. Other States Room and Board Contractual Allowance **	\$						
3. a. Medicare Residents (all inclusive)	\$ 2,534,385	2,534,385					
b. Medicare Room and Board Contractual Allowance **	\$ 1,254,383	1,254,383					
4. a. Private-Pay Residents and Other	\$ 4,154,765	4,154,765					
b. Private-Pay Room and Board Contractual Allowance **	\$ (128,882)	(128,882)					
<b>II. Other Resident Revenue</b>							
1. a. Prescription Drugs - Medicare	\$ 144,938	144,938					
b. Prescription Drugs - Medicare Contractual Allowance **	\$						
c. Prescription Drugs - Non-Medicare	\$ 77,900	77,900					
d. Prescription Drugs - Non-Medicare Contractual Allowance **	\$						
2. a. Medical Supplies - Medicare	\$						
b. Medical Supplies - Medicare Contractual Allowance **	\$						
c. Medical Supplies - Non-Medicare	\$						
d. Medical Supplies - Non-Medicare Contractual Allowance **	\$						
3. a. Physical Therapy - Medicare	\$ 8,659	8,659					
b. Physical Therapy - Medicare Contractual Allowance **	\$						
c. Physical Therapy - Non-Medicare	\$ 272,851	272,851					
d. Physical Therapy - Non-Medicare Contractual Allowance **	\$						
4. a. Speech Therapy - Medicare	\$ 146,136	146,136					
b. Speech Therapy - Medicare Contractual Allowance **	\$						
c. Speech Therapy - Non-Medicare	\$ 43,093	43,093					
d. Speech Therapy - Non-Medicare Contractual Allowance **	\$						
5. a. Occupational Therapy - Medicare	\$ 691,987	691,987					
b. Occupational Therapy - Medicare Contractual Allowance **	\$						
c. Occupational Therapy - Non-Medicare	\$ 191,403	191,403					
d. Occupational Therapy - Non-Medicare Contractual Allowance **	\$						
6. a. Other (Specify) - Medicare	\$ 520,429	520,429					
b. Other (Specify) - Non-Medicare	\$ (1,872,195)	(1,872,195)					
<b>III. Total Resident Revenue (Section I. thru Section II.)</b>	<b>\$ 15,514,365</b>	<b>15,514,365</b>					
<b>IV. Other Revenue*</b>							
1. Meals sold to guests, employees & others	\$						
2. Rental of rooms to non-residents	\$						
3. Telephone	\$ 4,867	4,867					
4. Rental of Television and Cable Services	\$ 8,434	8,434					
5. Interest Income (Specify)	\$						
6. Private Duty Nurses' Fees	\$						
7. Barber, Coffee, Beauty and Gift shops	\$ 17,995	17,995					
8. Other (Specify)	\$ (42,684)	(42,684)					
<b>V. Total Other Revenue (1 thru 8)</b>	<b>\$ (11,388)</b>	<b>(11,388)</b>					
<b>VI. Total All Revenue (III + V)</b>	<b>\$ 15,502,977</b>	<b>15,502,977</b>					

\* Facility should off-set the appropriate expense on Page 28 or Page 29 of the Cost Report.

\*\* Facility should report all contractual allowances and/or payer discounts.

**Schedule of Other Resident Revenue - Medicare**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
6A	Respiratory Services	\$ 515,499		
6A	Lab	\$ 3,132		
6A	Xray	\$ 1,797		
6A	Contractual Allowance	\$ 1		
<b>Total Other Resident Revenue - Medicare</b>		<b>\$ 520,429</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Non-Medicare Resident Revenue**

**Related Exp**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
6B	IV Therapy	\$ 1,027		
6B	Lab	\$ 3,530		
6B	Xray	\$ 725		
6B	Contractual Allowance	\$ (1,877,477)		
<b>Total Other Resident Revenue</b>		<b>\$ (1,872,195)</b>	<b>\$ -</b>	<b>\$ -</b>

**Interest Income**

**Account**

Page Ref	Account	Balance	CCNH	RHNS	(Specify)
			0		
<b>Total Interest Income</b>			<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Schedule of Other Revenue**

Page Ref	Description	CCNH	RHNS	(Specify)
		0		
IV 8	Resident Refunds	\$ (1,043)		
IV 8	Misc. Income (See attached)	\$ 27,779		
IV 8	Discounts Taken	\$ (70,486)		
IV 8	Medicare Cost Report Settlement (No related expense)	\$ 1,066		
<b>Total Other Revenue</b>		<b>\$ (42,684)</b>	<b>\$ -</b>	<b>\$ -</b>

Date	Description	\$ Amount	Medical Records	Food Rebate	Insur Refund	Postage	NSF Chk Fee	Rent	Interest	ATT Refund	Workers Comp	Resident Transport	Vending Income	Title 19 Application Fee	Eco Lab (equip Maint)	Unknown source	Premium Overpymnt	Rate Adjstmnt		
10/2016	Medical Records	22.75	22.75																	
10/2016	Food Rebate	95.20		95.20																
10/2016	Refund - Select Insurance	322.00		322.00																
10/2016	Postage	6.47				6.47														
10/2016	NSF Check Returned	20.00					20.00													
11/2016	Interest Income - Medicare	11,400.00						11,400.00												
11/2016	ATT	0.64							0.64											
11/2016	ATT	8.51								8.51										
12/2015	Medical Records	24.05	24.05																	
12/2016	Workers Comp Premium return	10,366.99									10,366.99									
12/2016	Medical Records:	81.05	81.05																	
12/2016	Medical Records:	81.05	81.05																	
12/2016	Transportation - S Moore	32.00										32.00								
12/2016	Transportation	21.00										21.00								
01/2017	ATT	134.86								134.86										
01/2017	Vending machine income	320.82																		
02/2017	Tax	76.00										76.00								
02/2017	T19 Application Fee	15.00												15.00						
02/2017	Ecolab Refund	222.26													222.26					
02/2017	Rent - Delahunty	845.00						845.00												
02/2017	Unknown source	75.87														75.87				
02/2017	Rent - Danserrau	1,050.00						1,050.00												
02/2017	Unknown	52.00														52.00				
03/2017	Not identified	200.00														200.00				
03/2017	Not identified	60.00														60.00				
03/2017	Medical Records	30.55	30.55																	
03/2017	Medical Records	60.00						60.00												
03/2017	Zonis - PC	60.00																		
04/2017	Not identified	31.00														31.00				
04/2017	Not identified	83.38														83.38				
04/2017	Zonis - PC	60.00						60.00												
04/2017	Not identified	60.00														60.00				
05/2017	Vending machine income	17.50											17.50							
05/2017	Interest	2.93							2.93											
05/2017	Interest - C Charline	5.54							5.54											
05/2017	Interest - BC BS	4.00							4.00											
05/2017	R/T J Kowalik	100.00						100.00												
05/2017	Not identified	711.87														711.87				
06/2017	Deanna Wedge Premium overpymnt	21.00															21.00			
06/2017	BCBS Discount - Digregorio	(150.00)																	(150.00)	
06/2017	Hospice Midcd Rate Adjustment	(69.04)																	(69.04)	
06/2017	Whitney Manor realty	1,050.00						1,050.00												
06/2017	AP - Rent to Whitney Realty	(1,050.00)						(1,050.00)												
06/2017	AP - Erika Goodson	(409.85)						(409.85)												
07/2017	L Moore - Hospice retro Rate Adjustmnt	83.33																		
07/2017	2nd Quarter - vending commission	629.36											629.36							
07/2017	Not identified	5.00														5.00				
08/2017	Rent Check - Reimb to Realty	1,050.00						1,050.00												
		158.40		95.20	322.00	6.47	20.00	14,155.15	13.11	143.37	10,366.99	129.00	967.68	15.00	222.26	1,279.12	21.00		(135.71)	
		27,779.04						(27,779.04)												0.00

Whitney Manor  
 FVE 09/30/2017  
 T/B #6170-00000 Miscellaneous Income

Total A&G = 1,507.65 page 28 line 23  
 Total Indirect = 1,062.88 Page 29 line 34  
 Total Cap = 322.00 Page 29 line 39  
 Total Fringe = 10,366.99 Page 29 line 8  
 Total N/A = 14,506.41 Either not claimed for reimbursement or already self disallowed  
 Total Other = 18.11 Page 29 Line 49  
 Total = 27,779.04



### G. Balance Sheet

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2017	31	37
Account			Amount	
<b>Assets</b>				
<b>A. Current Assets</b>				
1. Cash ( <i>on hand and in banks</i> )			\$	43,879
2. Resident Accounts Receivable (Less Allowance for Bad Debts)			\$	2,886,957
3. Other Accounts Receivable (Excluding Owners or Related Parties)			\$	
4. Inventories			\$	
5. Prepaid Expenses			\$	36,714
a. Prepaid Expense	14,538			
b. Prepaid Insurance	22,176			
c. _____				
d. _____				
6. Interest Receivable			\$	
7. Medicare Final Settlement Receivable			\$	
8. Other Current Assets ( <i>itemize</i> )			\$	120
Due to Resident Trust Fund	120			
A-9. <b>Total Current Assets</b> (Lines A1 thru 8)			\$	2,967,670
<b>B. Fixed Assets</b>				
1. Land			\$	
2. Land Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
3. Buildings	*Historical Cost <u>172,789</u>		\$	145,112
	Accum. Depreciation <u>27,677</u>	Net		
4. Leasehold Improvements	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
5. Non-Movable Equipment	*Historical Cost <u>47,534</u>		\$	33,926
	Accum. Depreciation <u>13,608</u>	Net		
6. Movable Equipment	*Historical Cost <u>163,036</u>		\$	117,306
	Accum. Depreciation <u>45,730</u>	Net		
7. Motor Vehicles	*Historical Cost _____		\$	
	Accum. Depreciation _____	Net		
8. Minor Equipment-Not Depreciable			\$	
9. Other Fixed Assets ( <i>itemize</i> )			\$	31,826
CR vs FS NBV	31,826			
B-10. <b>Total Fixed Assets</b> (Lines B1 thru 9)			\$	328,169

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2017	32	37
Account			Amount	
Total Brought Forward:			\$	3,295,839
<b>C. Leasehold or like property recorded for Equity Purposes.</b>				
1. Land			\$	1,100,000
2. Land Improvements			*Historical Cost _____	
			Accum. Depreciation _____ Net	
3. Buildings			*Historical Cost <u>8,789,940</u>	
			Accum. Depreciation <u>549,371</u> Net	
4. Non-Movable Equipment			*Historical Cost _____	
			Accum. Depreciation _____ Net	
5. Movable Equipment			*Historical Cost <u>680,000</u>	
			Accum. Depreciation <u>242,857</u> Net	
6. Motor Vehicles			*Historical Cost _____	
			Accum. Depreciation _____ Net	
7. Minor Equipment-Not Depreciable			\$	
<b>C-8 Total Leasehold or Like Properties (C1 thru 7)</b>			\$ <b>9,777,712</b>	
<b>D. Investment and Other Assets</b>				
1. Deferred Deposits			\$	
2. Escrow Deposits			\$	
3. Organization Expense			*Historical Cost _____	
			Accum. Depreciation _____ Net	
4. Goodwill (Purchased Only)			\$	
5. Investments Related to Resident Care ( <i>itemize</i> )			\$	
_____			_____	
6. Loans to Owners or Related Parties ( <i>itemize</i> )			\$	
Name and Address		Amount	Loan Date	
_____		_____	_____	
7. Other Assets ( <i>itemize</i> )			\$	
_____			_____	
_____			_____	
<b>D-8. Total Investments and Other Assets (Lines D1 thru 7)</b>			\$	
<b>D-9. Total All Assets (Lines A9 + B10 + C8 + D8)</b>			\$ <b>13,073,551</b>	

\* Historical Costs must agree with Historical Cost reported in Schedules on Depreciation and Amortization (Pages 23 and 24).

**G. Balance Sheet (cont'd)**

Name of Facility		License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LLC		2411	9/30/2017	33	37
Account				Amount	
<b>Liabilities</b>					
A. Current Liabilities					
1. Trade Accounts Payable				\$	1,650,812
2. Notes Payable ( <i>itemize</i> )				\$	
3. Loans Payable for Equipment ( <i>Current portion</i> ) ( <i>itemize</i> )				\$	
Name of Lender		Purpose	Amount	Date Due	
4. Accrued Payroll ( <i>Exclusive of Owners and/or Stockholders only</i> )				\$	93,640
5. Accrued Payroll ( <i>Owners and/or Stockholders only</i> )				\$	
6. Accrued Payroll Taxes Payable				\$	
7. Medicare Final Settlement Payable				\$	
8. Medicare Current Financing Payable				\$	
9. Mortgage Payable ( <i>Current Portion</i> )				\$	
10. Interest Payable ( <i>Exclusive of Owner and/or Related Parties</i> )				\$	
11. Accrued Income Taxes*				\$	
12. Other Current Liabilities ( <i>itemize</i> )				\$	1,585,162
Due to Related Parties		20,400	Patient Refunds and Dep	(11,391)	
Due to Prior Owner		31,645	Due to State	(50,000)	
Accrued Expenses		156,799			
Security Deposit		(4,260)			
<b>A-13. Total Current Liabilities (Lines A1 thru 12)</b>				<b>\$</b>	<b>3,329,614</b>

\* Business Income Tax (not that withheld from employees). Attach copy of owner's Federal Income Tax Return.

(Carry Total forward to next page)

**G. Balance Sheet (cont'd)**

Name of Facility Whitney Manor Operating Company, LLC		License No. 2411	Report for Year Ended 9/30/2017	Page 34	of 37
Account				Amount	
Total Brought Forward:				3,329,614	
<b>Liabilities (cont'd)</b>					
B. Long-Term Liabilities					
1. Loans Payable-Equipment ( <i>itemize</i> )					\$
Name of Lender	Purpose	Amount	Date Due		
2. Mortgages Payable					\$
3. Loans from Owners or Related Parties ( <i>itemize</i> )					\$
Name and Address of Lender	Amount	Loan Date			
4. Other Long-Term Liabilities ( <i>itemize</i> )					\$
_____					
_____					
_____					
B-5. <b>Total Long-Term Liabilities</b> (Lines B1 thru 4)					\$
C. <b>Total All Liabilities</b> (Lines A-13 + B-5)					\$ 3,329,614

**G. Balance Sheet (cont'd)**  
**Reserves and Net Worth**

Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, L	2411	9/30/2017	35	37
Account			Amount	
<b>A. Reserves</b>				
1. Reserve for value of leased land			\$	1,100,000
2. Reserve for depreciation value of leased buildings and appurtenances to be amortized			\$	8,677,712
3. Reserve for depreciation value of leased personal property ( <i>Equity</i> )			\$	
4. Reserve for leasehold real properties on which fair rental value is based			\$	
5. Reserve for funds set aside as donor restricted			\$	
6. Total Reserves			\$	9,777,712
<b>B. Net Worth</b>				
1. Owner's Capital			\$	
2. Capital Stock			\$	
3. Paid-in Surplus			\$	
4. Treasury Stock			\$	
5. Cumulated Earnings			\$	(580,649)
6. Gain or Loss for Period			\$	546,874
	10/1/2016	thru	9/30/2017	
7. Total Net Worth			\$	(33,775)
<b>C. Total Reserves and Net Worth</b>			\$	9,743,937
<b>D. Total Liabilities, Reserves, and Net Worth</b>			\$	13,073,551

### H. Changes in Total Net Worth

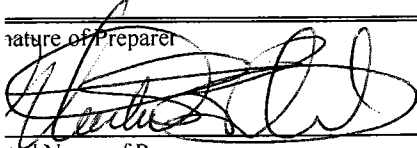
Name of Facility	License No.	Report for Year Ended	Page	of
Whitney Manor Operating Company, LL	2411	9/30/2017	36	37
<b>Account</b>			<b>Amount</b>	
A. Balance at End of Prior Period as shown on Report of 09/30/2016			\$	(580,649)
B. Total Revenue <i>(From Statement of Revenue Page 30)</i>			\$	15,502,977
C. Total Expenditures <i>(From Statement of Expenditures Page 27)</i>			\$	14,956,103
D. Net Income or Deficit			\$	546,874
E. Balance			\$	(33,775)
F. Additions				
1. Additional Capital Contributed <i>(itemize)</i>				
Expenses per Page 27 \$15,304,823				
CR vs FS Depreciation (348,720)				
Total Expenses \$14,956,103				
2. Other <i>(itemize)</i>				
*Included Prior Period Adj of \$(610,683)				
F-3. Total Additions			\$	
G. Deductions				
1. Drawings of Owners/Operators/Partners <i>(Specify)</i>			\$	
Name and Address <i>(No., City, State, Zip)</i>	Title	Amount		
2. Other Withdrawals <i>(Specify)</i>			\$	
Purpose	Amount			
3. Total Deductions			\$	
H. <b>Balance at End of Period</b>			\$	(33,775)
	09/30/17			

**I. Preparer's/Reviewer's Certification**

Name of Facility Hartney Manor Operating Company, LLC	License No. 2411	Report for Year Ended 9/30/2017	Page 37	of 37
<i>Check appropriate category</i>				
<input checked="" type="checkbox"/> Chronic and Convalescent Nursing Home only (CCNH)	<input type="checkbox"/> Rest Home with Nursing Supervision only (RHNS)	<input type="checkbox"/> (Specify)		

**Preparer/Reviewer Certification**

I have prepared and reviewed this report and am familiar with the applicable regulations governing its preparation. I have read the most recent Federal and State issued field audit reports for the Facility and have inquired of appropriate personnel as to the possible inclusion in this report of expenses which are not reimbursable under the applicable regulations. All non-reimbursable expenses of which I am aware (except those expenses known to be automatically removed in the State rate computation system) as a result of reading reports, inquiry or other services performed by me are properly reported as such in this report on Pages 28 and 29 (adjustments to statement of expenditures). Further, the data contained in this report is in agreement with the books and records, as provided to me, by the Facility.

Signature of Preparer 	Title PRINCIPAL	Date Signed 2/12/18
Printed Name of Preparer Matthew S. Bovolack		Address Long Wharf Drive, New Haven, CT 06511
		Phone Number 203-781-9600

Subject to the attached accountants' consulting report

**ACCOUNTANTS' CONSULTING REPORT**

Management is responsible for the accompanying Annual Report of Long-Term Care Facility (the "Cost Report") for Whitney Manor Operating Company, LLC for the year ended September 30, 2017, included in the accompanying prescribed form. We have prepared the Cost Report in accordance with the American Institute of Certified Public Accountants' Statements on Standards for Consulting Services. The Cost Report was prepared in conformity with regulations prescribed by The State of CT Department of Social Services (DSS) from data provided to us by the management of Whitney Manor Operating Company, LLC. We did not audit or review the Cost Report included in the accompanying prescribed form, nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on the Cost Report included in the accompanying prescribed form.

Management is responsible for maintaining its records in accordance with accounting principles generally accepted in the United States of America and in accordance with reimbursement regulations set forth by DSS. Management is also responsible for designing, implementing, and maintaining internal control relevant to the preparation and fair presentation of the financial data and supplemental information included in the Cost Report.

This report is intended solely for the information and use of the management of Whitney Manor Operating Company, LLC and DSS and is not intended to be, and should not be, used by anyone other than these specified parties.

***MARCUM LLP***

New Haven, CT  
February 12, 2018



# Annual Report of Long-Term Care Facility Cost Year 2017 Checklist

Facility Name Whitney Manor

Complete the following check list. **Provide an explanation for any "No" answers.** Attach additional sheets to explain further, if necessary.

Yes No

1. Have all related parties been properly disclosed on Pages 4, 11, 12, 14, 17 and 21?

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

2. Are the methods of allocating costs consistent with cost year 2016? If not, explain the reporting change.

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

3. Are costs allocated based on the methods prescribed on Page 5 of the Annual Report? If not, provide the basis of your allocation.

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

4. Do equipment leases listed on Page 6 agree with equipment leases reported on Page 22, Line 6e? If not, state where these costs are included in the Annual Report.

Explanation: \_\_\_\_\_

\_\_\_\_\_

Yes No

5. Do accounting and legal fees reported on Page 7 agree with Page 15, Lines 1d and 1e, respectively?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

6. During cost year 2017, did you report all certified bed changes on Page 9? Do the bed change dates agree to the license issued by the Department of Health?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

7. If there has been a change in Administrators, have the dates of employment and applicable hours for each Administrator been reported on Page 12?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

8. Have hours been reported for all expenses claimed on Page 13? Hours must be actual rather than estimated.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

9. Has resident day user fee expense been properly reported on Page 15, Line 1k3?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

10. Have purchased services greater than \$10,000 reported on Pages 16, 18, 19, 20 and 22 been detailed on Page 21?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

11. Have the dietary and laundry questionnaires on Pages 18 and 19 been completed?

Explanation:

---

---

Yes No

12. Has the personal use portion of automobile expense been disallowed, including, depreciation, lease payments, insurance and taxes?

Explanation:

---

---

Yes No

13. Does historical cost and accumulated depreciation of all assets reported on Pages 23 and 24 roll forward from cost year 2016?

Explanation:

---

---

Yes No

14. Does the net book value of all assets reported on Pages 23 and 24 agree with the net book value reported on Pages 31 and 32?

Explanation:

---

---

Yes No

15. Has asset useful life been reported in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

---

---

Yes No

16. Have all assets been categorized between movable and fixed in accordance with the 2013 edition of the American Hospital Association guidelines?

Explanation:

---

---

Yes No

17. Have all contractual allowances been properly reported on Page 30?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

18. If the automated cost report was used, were all discrepancies on the Error Page addressed? If not addressed, explain why.

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

19. Have Pages 1 and 37 been signed? *Cost reports without a signed Page 1 and 37 will not be accepted.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

20. Have detailed schedules been provided for all "other" line items, fixed asset and movable equipment additions? *If detail is not provided, appropriate disallowances will be made.*

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

21. Have all costs associated with non-nursing home businesses (i.e., Adult Daycare, Meals on Wheels, Outpatient Therapy Services, etc.) been disallowed on Pages 28 and/or 29 of the Annual Report?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Yes No

22. Has all required documentation been submitted to the Annual Report review and audit contractor?

Explanation: \_\_\_\_\_  
\_\_\_\_\_

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
10170-00000	Cash-Cap Funding Operating	0.00			0.00	(21,153.00)
10220-00000	Cash - TD Payroll	117,717.00			117,717.00	17,319.00
10230-00000	Cash - TD Operating	(73,838.00)			(73,838.00)	325,601.00
10400-00000	Accounts Receivable-Med B	38,383.00			38,383.00	30,745.00
10450-00000	Accounts Receivable - Medicaid	1,055,649.00			1,055,649.00	774,897.00
10460-00000	Accounts Receivable-Insurance	269,991.00			269,991.00	330,184.00
10550-00000	Accounts Receivable - Med A	394,630.00			394,630.00	247,786.00
10600-00000	Accounts Receivable - Private	1,274,785.00			1,274,785.00	614,136.00
10610-00000	Allowance for bad debts	(120,000.00)			(120,000.00)	(75,000.00)
10615-00000	Allowance for Pending Adj's	(61,385.00)			(61,385.00)	(61,385.00)
10620-00000	Acct Rcvble Adjustments	34,904.00			34,904.00	23,000.00
10650-00000	Prepaid Expenses	14,538.00			14,538.00	0.00
10651-00000	Prepaid Insurance	22,176.00			22,176.00	69,317.00
10670-00000	Prepaid Rent	0.00			0.00	23,586.00
10700-00000	Due from State of Conn.	0.00			0.00	107,295.00
10800-00000	Due to Resident Trust Fund	120.00			120.00	0.00
16200-00000	Equipment and Furnishings	8,036.00			8,036.00	0.00
16300-00000	Moveable Equipment	153,511.00		1,489.00	155,000.00	134,734.00
16400-00000	Non-Moveable Equipment	49,022.00		(1,489.00)	47,533.00	42,823.00
16500-00000	Leasehold Improvements	172,786.00			172,786.00	136,430.00
16840-00000	Accum Depr-Leasehold Improveme	(15,220.00)			(15,220.00)	(13,313.00)
16860-00000	Accum Depr-Moveable Equipment	(39,966.00)			(39,966.00)	(33,769.00)
20200-10000	Due(To) From Related Party	(6,800.00)			(6,800.00)	0.00
20200-20000	Due(To) From - Giorgio Mayer	(6,800.00)			(6,800.00)	0.00
20200-30000	Due(To) From-Joseph Rabinowitz	(6,800.00)			(6,800.00)	0.00
20200-40000	Due(To) from Old WM	(12,913.00)			(12,913.00)	221.00
30100-00000	Accounts Payable	(1,637,218.00)			(1,637,218.00)	(1,435,775.00)
30100-10000	A/P Pathlinks	(13,594.00)			(13,594.00)	(13,594.00)
30400-00000	Accrued Expenses	(156,799.00)			(156,799.00)	(527,144.00)
30450-00000	Security Deposits	4,260.00			4,260.00	4,260.00
30460-00000	Payroll Adjustment Account	46,485.00			46,485.00	1,106.00
30470-00000	Patient Refunds	11,091.00			11,091.00	0.00
30800-00000	Accrued Payroll	0.00			0.00	(202,443.00)
30810-00000	Accrued Payroll Taxes	0.00			0.00	(18,949.00)
30910-00000	Resident Deposits	300.00			300.00	0.00
31400-00000	Accrued Vacation & Sick Pay	(143,358.00)			(143,358.00)	(156,918.00)
31450-10000	Union Pension	38,675.00			38,675.00	0.00
31650-00000	Wage Garnishments	3,857.00			3,857.00	(458.00)
31650-20000	Miscellaneous Payroll Deduction	0.00			0.00	(1,534.00)
31650-60000	Union Dues & Intiation Fee	5,894.00			5,894.00	(4,651.00)
31650-70000	Disability Insurance Withheld	(38,052.00)			(38,052.00)	(21,466.00)
31650-80000	401K Withholding	(7,141.00)			(7,141.00)	(671.00)
31670-00000	Due To State of Conn	50,000.00			50,000.00	0.00
31680-00000	CT User Fee Payable	(641,930.00)			(641,930.00)	(224,557.00)
31750-00000	Cap Funding Line of Credit	(951,360.00)			(951,360.00)	(763,918.00)
32100-00000	Due to WM Conv. Cntr (old WM)	(18,732.00)			(18,732.00)	(88,082.00)
32300-02000	Due to WM Realty Company, LLC	151,321.00			151,321.00	808,808.00
37500-00000	Retained Earnings	580,649.00			580,649.00	(223,804.00)
40030-00000	Managed Care Income	(1,137,345.00)			(1,137,345.00)	(993,700.00)
40050-00000	Room & Board Private	(3,059,890.00)			(3,059,890.00)	(2,279,298.00)
40051-00000	Private Pay Pending Adjustment	0.00			0.00	(43,098.00)
40150-00000	Room & Board Insurance	42,470.00			42,470.00	(54,865.00)
40200-00000	Room & Board Medicare	(2,534,385.00)			(2,534,385.00)	(2,058,160.00)
40250-00000	Room & Board Medicaid	(13,385,125.00)			(13,385,125.00)	(13,689,340.00)
40255-00000	Retro Medicaid	(16,889.00)			(16,889.00)	(107,295.00)
40300-00000	Resident Refunds	1,043.00			1,043.00	5,721.00
40800-00000	Contractual Allow Medicare R&B	(1,254,383.00)			(1,254,383.00)	(1,033,296.00)
40833-00000	Allowance Managed Care	127,629.00			127,629.00	90,748.00
40850-00000	Contractual Allowance Medicaid	5,927,501.00			5,927,501.00	5,844,843.00
40855-00000	Hospice Medicaid Reduction	1,253.00			1,253.00	0.00
45010-00000	Phys Therapy Income Medicare	(8,659.00)			(8,659.00)	(5,339.00)
45010-10000	Phys Therapy Income Private	(7,459.00)			(7,459.00)	0.00
45020-00000	Phys Therapy Income Medicaid	(2,540.00)			(2,540.00)	(1,528.00)

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
45030-00000	Phys Therapy Income Insurance	(164,085.00)			(164,085.00)	(156,857.00)
45040-00000	Phys Therapy Managed Care	(3,946.00)			(3,946.00)	(4,611.00)
45090-00000	Respiratory Therapy Medicare	(515,499.00)			(515,499.00)	(434,434.00)
45100-00000	Occupational Therapy Private	(2,161.00)			(2,161.00)	318.00
45110-00000	Occupational Therapy Medicare	(594,877.00)			(594,877.00)	(496,584.00)
45120-00000	Occupational Therapy Medicaid	(6,221.00)			(6,221.00)	(2,483.00)
45130-00000	Occupational Therapy Insurance	(173,183.00)			(173,183.00)	(175,993.00)
45140-00000	Occ. Therapy Managed Care	(9,838.00)			(9,838.00)	(17,345.00)
45250-11000	Phys Therapy Income Outpnt	(94,821.00)			(94,821.00)	(91,097.00)
45250-20000	Occup Therapy Income Part B	(97,110.00)			(97,110.00)	(100,501.00)
45250-30000	Speech Therapy Income Part B	(27,659.00)			(27,659.00)	(30,262.00)
45250-40000	Speech Therapy Private	924.00			924.00	0.00
45250-50000	speech therapy medicaid	(3,603.00)			(3,603.00)	(462.00)
45250-60000	Speech Therapy Medicare	(118,477.00)			(118,477.00)	(98,951.00)
45250-70000	Speech Therapy Insurance	(37,175.00)			(37,175.00)	(37,921.00)
45250-80000	Speech Therapy Managed Care	(3,239.00)			(3,239.00)	(5,668.00)
45410-00000	Drug Income Medicare	(144,938.00)			(144,938.00)	(179,489.00)
45420-00000	Drug Income Insurance	(72,135.00)			(72,135.00)	(69,132.00)
45430-00000	Drug Income Medicaid	(5,765.00)			(5,765.00)	0.00
45510-20000	IV Therapy Income Insurance	(1,027.00)			(1,027.00)	0.00
45520-00000	Lab Services Medicare A	(3,132.00)			(3,132.00)	0.00
45521-00000	Lab Services Income Insurance	(1,515.00)			(1,515.00)	0.00
45522-00000	Lab Services - Medicaid	(2,015.00)			(2,015.00)	0.00
45530-00000	X-Ray Services MedA	(1,797.00)			(1,797.00)	0.00
45531-00000	X-Ray Services Insurance	(725.00)			(725.00)	0.00
46000-00000	Contractual Allow Ancillary	1,871,712.00			1,871,712.00	1,667,859.00
46000-10000	Contractual Allow Medicare Anc	(1.00)			(1.00)	0.00
46000-20000	Contractual allowance Medicaid	5,765.00			5,765.00	0.00
50150-00000	Salary Administrator	135,357.00		500.00	135,857.00	121,429.12
50200-00000	Salary Office	294,037.00			294,037.00	299,932.88
50250-00000	Admin Purchased Service	0.00			0.00	319.00
50300-00000	Cable TV	16,395.00			16,395.00	13,273.00
50400-00000	FICA TAX	584,760.00			584,760.00	577,748.00
50405-00000	Medicare Tax	10,935.00			10,935.00	0.00
50410-00000	SUI Tax	191,854.00			191,854.00	251,733.00
50420-00000	FUI Tax	19,409.00			19,409.00	11,026.00
50540-00000	Workman's Compensation WMCC	78,646.00			78,646.00	174,398.00
50550-00000	workmans compensation	178,523.00			178,523.00	0.00
50560-00000	General Insurance	246,179.00			246,179.00	100,594.00
50570-00000	Pension Expense	75,344.00			75,344.00	67,509.00
50580-00000	Employee Health Expenses	82,501.00			82,501.00	0.00
50600-00000	Staff Insurance	450,334.00			450,334.00	890,021.00
50600-10000	Employee Paid Insurance	86,137.00			86,137.00	(191,377.00)
50600-20000	Cobra Insurance	0.00			0.00	620.00
50610-00000	Life Insurance Employees	1,956.00			1,956.00	4,555.00
50620-00000	Uniform Allowance	6,900.00			6,900.00	0.00
50740-00000	Employee Screening	8,500.00			8,500.00	75.00
50750-00000	Employee Benefits - Other	2,342.00			2,342.00	3,173.00
50760-00000	Employee Recognition	0.00			0.00	30.00
50800-00000	Advertising Promo & Publicity	6,701.00			6,701.00	6,959.00
50850-00000	Advertising Employees	310.00			310.00	0.00
50900-00000	Travel-Employees	7,321.00			7,321.00	11,731.00
50900-10000	Mileage	1,428.00			1,428.00	591.00
50900-20000	Auto Expense	2,547.00			2,547.00	6,672.00
50900-30000	Lease Auto Expense	0.00			0.00	12,487.00
50901-00000	Employee Housing Allowance	0.00			0.00	15,455.00
50950-20000	Entertainment -Residents	7,881.00			7,881.00	8,380.00
51000-00000	Dues	15,669.00		(5,065.00)	10,604.00	9,759.00
51000-10000	Subscriptions	1,212.00			1,212.00	0.00
51050-00000	Licenses/Fees	7,921.00			7,921.00	3,218.00
51150-00000	Postage	3,822.00			3,822.00	3,909.00
51150-10000	Office Supplies	21,756.00			21,756.00	24,280.00
51150-20000	Minor Equipment	8,177.00			8,177.00	1,716.00
51150-30000	Bank Charges	3,109.00			3,109.00	6,693.00
51150-31000	Merchant Service Fees	1,712.00			1,712.00	0.00
51150-40000	Payroll Processing Fees	50,995.00			50,995.00	58,770.00
51150-50000	Software/Hardware Maintenance	69,718.00			69,718.00	68,462.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
51150-60000	File Storage/Destruction	6,658.00			6,658.00	6,671.00
51150-70000	Copier Rental/Lease	28,184.00			28,184.00	21,488.00
51300-00000	Telephone Business	24,611.00			24,611.00	29,054.00
51350-00000	Telephone-Pay	0.00			0.00	468.00
51360-00000	Cell Phones/Beeepers	5,467.00			5,467.00	5,961.00
51400-00000	Legal	53,471.00		6,630.00	60,101.00	49,855.00
51400-10000	Accounting	98,072.00		(38,635.00)	59,437.00	60,585.00
51400-20000	Professional Fees -Other	91,829.00		(51,456.00)	40,373.00	57,468.00
51400-30000	Legal-Administrator	6,609.00			6,609.00	0.00
51400-40000	Management Fees	173,497.00		18,850.00	192,347.00	185,970.00
51520-10000	Interest Expense	135,934.00			135,934.00	54,214.00
51520-20000	Late Fee	6,200.00			6,200.00	0.00
51530-00000	Penalty	9,003.00			9,003.00	27,317.00
51550-00000	Donations	0.00			0.00	51.00
51600-00000	Gifts	60.00			60.00	10,012.00
51600-10000	Gifts-Employees	7,934.00			7,934.00	336.00
51650-00000	Seminars	700.00			700.00	1,265.00
51660-00000	Tuition Reimbursement	8,210.00			8,210.00	1,520.00
52020-00000	Salary-Dietary	496,621.00			496,621.00	487,252.00
52020-10000	Dietary Purchased Svs - Wages	0.00			0.00	120.00
52060-00000	Salary -Food Service Director	112,172.00			112,172.00	40,567.00
52060-10000	Dietary Purch Svs - Mgmt Labor	52,428.00			52,428.00	147,557.00
52060-20000	Dietary Purch Svs - Admin Chgs	59,911.00			59,911.00	62,527.00
52120-00000	Food	408,520.00			408,520.00	406,009.00
52140-00000	Dietary Supplies	(8.00)			(8.00)	876.00
52140-40000	Dietary Management Fee	47,208.00			47,208.00	50,125.00
52150-00000	Dietary Purch Svs - Direct Exp	41,763.00			41,763.00	71,834.00
52160-00000	Dietary Equipment Rental	0.00			0.00	409.00
52320-00000	Salary-Housekeeping	358,111.00			358,111.00	359,721.00
52320-10000	Salary-Housekeeping Supervisor	16,380.00			16,380.00	76,751.00
52380-00000	Housekeeping Supplies	45,485.00			45,485.00	41,883.00
52480-00000	Salary-Laundry	95,836.00			95,836.00	99,605.00
52500-00000	Laundry Supplies	7,849.00			7,849.00	13,580.00
52540-00000	Laundry-Linen & Bedding	2,140.00			2,140.00	1,544.00
52550-00000	Laundry Equipment Rental	0.00			0.00	7,097.00
53020-00000	Salary-Director of Nursing	160,267.00			160,267.00	198,594.00
53040-00000	Salary-Assist. Dir Of Nursing	55,438.00			55,438.00	0.00
53060-00000	Salary -R.N.	719,033.00			719,033.00	787,917.00
53100-00000	Salary-L.P.N.	1,668,317.00			1,668,317.00	1,479,828.00
53120-00000	Salary-Unit Manager	5,035.00			5,035.00	103,724.00
53140-00000	Salary-C.N.A.	2,282,660.00			2,282,660.00	2,305,196.00
53150-00000	Salary -Physical Therapy Aide	8,738.00			8,738.00	25,241.00
53161-00000	Nursing Pools -L.P.N.	0.00			0.00	7,162.00
53180-00000	Nurse Consultants	0.00			0.00	167,713.00
53240-10000	Nursing Supplies	401,942.00			401,942.00	332,457.00
53240-20000	Nursing Food Supplies	0.00			0.00	2,790.00
53300-00000	Salary-Infection Control Coord	13,335.00			13,335.00	7,851.00
54000-00000	Salary-Administrative Nurses	190,831.00			190,831.00	0.00
55000-00000	Recreation Department	53.00			53.00	60.00
55050-00000	Salary-Recreation	131,269.00			131,269.00	145,931.00
55150-00000	Recreation Supplies	402.00		219.00	621.00	1,222.00
55150-10000	Recreation Food Supplies	148.00			148.00	98.00
56000-00000	Maintenance Department	101.00			101.00	0.00
56020-00000	Salary-Maintenance	104,972.00			104,972.00	102,953.00
56040-10000	Rubbish	36,219.00			36,219.00	36,224.00
56040-20000	Exterminator	3,058.00			3,058.00	4,049.00
56040-30000	Elevator Service	9,870.00			9,870.00	11,298.00
56080-00000	Repairs -Equipment	17,888.00			17,888.00	12,578.00
56100-00000	Landscaping	8,748.00			8,748.00	7,559.00
56100-10000	Snow Removal	16,511.00			16,511.00	14,999.00
56140-00000	Electricity	201,113.00			201,113.00	203,944.00
56180-00000	Water	71,517.00			71,517.00	57,060.00
56200-00000	Gas	28,057.00			28,057.00	23,699.00
56240-00000	Maintenance Supplies	18,590.00			18,590.00	14,397.00
56240-20000	Maintenance Purchased Services	23,814.00			23,814.00	28,627.00
56260-00000	Maintenance Contracts	0.00			0.00	4,777.00
57100-00000	Rent Expenses	808,085.00		(104,294.00)	703,791.00	678,060.00

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
57150-00000	Business Tax	0.00			0.00	250.00
57200-00000	Ct Sales & Use Tax	0.00			0.00	981.00
57300-00000	Property Tax Expense	13,140.00			13,140.00	13,140.00
57310-00000	Property Insurance	70,577.00			70,577.00	92,492.00
57315-00000	Surety Bond-Insurance	1,240.00			1,240.00	0.00
57320-00000	Depreciation Expense	8,104.00			8,104.00	33,310.00
58000-00000	Other Services	4,156.00			4,156.00	4,492.00
58040-00000	Medical Director	54,000.00			54,000.00	54,840.00
58040-10000	Med Brd Meeting Medical Dir	450.00			450.00	0.00
58050-00000	Salary-Medicare Coordinator	73,919.00			73,919.00	154,163.00
58180-00000	Salary Social Services	34,268.00			34,268.00	102,867.00
58190-00000	Social Services Supplies	640.00			640.00	0.00
58200-00000	Salary-Admissions Office	45,645.00			45,645.00	116,374.00
58205-00000	Salary-Admissions/Social Work	186,032.00			186,032.00	0.00
58210-30000	Salary-Staff Development	26,513.00			26,513.00	90,493.00
58220-00000	Salary-Medical records	22,731.00			22,731.00	63,298.00
58260-00000	Dentist-Consultant	10,080.00			10,080.00	9,240.00
58270-00000	Other Services	856.00			856.00	0.00
58300-00000	Beauty & Barber Revenue	(17,995.00)			(17,995.00)	(24,699.00)
58310-00000	Salary-Beautician	13,860.00			13,860.00	0.00
58320-00000	Beauty/Barber Expense	7,267.00			7,267.00	22,379.00
58330-00000	Telephone Income	(4,867.00)			(4,867.00)	(6,102.00)
58350-00000	Resident Cable TV Revenue	(8,434.00)			(8,434.00)	(11,793.00)
58999-90000	Resident Expenses	(59.00)			(59.00)	680.00
59000-00000	Loan Repayments	20,400.00			20,400.00	0.00
61010-00000	PURCHASE SERVICES-MGMT	59,527.00			59,527.00	47,571.00
61040-00000	Physical Therapy Services	57,834.00			57,834.00	96,283.00
61040-10000	Salary-Physical Therapy	322,724.00			322,724.00	209,514.00
61040-20000	P.T. Supplies	1,949.00			1,949.00	21.00
61040-30000	Therapy Supplies	712.00			712.00	1,188.00
61100-00000	Occupational Therapy Services	74,741.00			74,741.00	106,217.00
61140-00000	Salary OT	327,694.00			327,694.00	255,237.00
61180-00000	Drug Expense	0.00			0.00	12,809.00
61180-10000	Drug Expense-House	48,543.00			48,543.00	63,897.00
61180-20000	Drug Expense-T19	27,436.00			27,436.00	19,819.00
61180-30000	Drug Expense -MedA	314,679.00			314,679.00	243,694.00
61200-00000	Respiratory Therapy Services	29,326.00			29,326.00	58,310.00
61230-00000	Lab Expenses	40,704.00			40,704.00	12,956.00
61240-00000	X-Ray Expenses MEDA	17,105.00			17,105.00	16,354.00
61250-00000	Transportation -MedA	1,567.00			1,567.00	0.00
61260-00000	Audiology-MedA	0.00			0.00	56.00
61270-00000	Salary ST	89,127.00			89,127.00	90,491.00
61280-00000	Speech Therapy Services	3,643.00			3,643.00	5,401.00
61500-00000	Miscellaneous Expense	3,646.00		(1,209.00)	2,437.00	9,453.00
61770-00000	Misc Income	(27,779.00)			(27,779.00)	(13,113.00)
61980-00000	Discounts Taken	70,486.00			70,486.00	57,563.00
61990-00000	Collection Fee Income	0.00			0.00	(9,677.00)
61995-00000	Medicare Cost Report Settlement	(1,066.00)			(1,066.00)	0.00
63010-00000	Ct User Fee Expense	874,073.00			874,073.00	891,801.00
64580-00000	Retro-Medicare Settlement	0.00			0.00	(400.00)
70400-00000	Income Tax Expense	0.00			0.00	21,703.00
88888-00000	Suspense	0.00			0.00	2,566.00
Marcum 101	Chamber Dues	0.00		350.00	350.00	385.00
Marcum 103	Real Estate Taxes Paid by Lessor	0.00		104,294.00	104,294.00	128,211.00
Marcum 104	Union Dues	0.00		4,715.00	4,715.00	0.00
Marcum 105	Xmas Party	0.00		490.00	490.00	0.00
Marcum 106	Contracted Office Manager	0.00		13,850.00	13,850.00	0.00
Marcum 107	Contracted CFO	0.00		36,560.00	36,560.00	0.00
Marcum 108	Collections	0.00		14,201.00	14,201.00	0.00
<b>Total</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Net (Income) Loss</b>				<b>0.00</b>		<b>193,770.00</b>



Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
<b>Group : [10-A] Salaries and Wages</b>						
<b>Subgroup : [2] Administrators</b>						
50150-00000	Salary Administrator	135,357.00		500.00	135,857.00	121,429.12
			RJE - 4	500.00		
<b>Subtotal [2] Administrators</b>		<b>135,357.00</b>		<b>500.00</b>	<b>135,857.00</b>	<b>121,429.12</b>
<b>Subgroup : [4] Other Administrative Salaries</b>						
50200-00000	Salary Office	294,037.00		0.00	294,037.00	299,932.88
<b>Subtotal [4] Other Administrative Salaries</b>		<b>294,037.00</b>		<b>0.00</b>	<b>294,037.00</b>	<b>299,932.88</b>
<b>Subgroup : [5C] Dietary Workers</b>						
52020-00000	Salary-Dietary	496,621.00		0.00	496,621.00	487,252.00
52020-10000	Dietary Purchased Svs - Wages	0.00		0.00	0.00	120.00
52060-00000	Salary -Food Service Director	112,172.00		0.00	112,172.00	40,567.00
<b>Subtotal [5C] Dietary Workers</b>		<b>608,793.00</b>		<b>0.00</b>	<b>608,793.00</b>	<b>527,939.00</b>
<b>Subgroup : [6B] Other Housekeeping Workers</b>						
52320-00000	Salary-Housekeeping	358,111.00		0.00	358,111.00	359,721.00
52320-10000	Salary-Housekeeping Supervisor	16,380.00		0.00	16,380.00	76,751.00
<b>Subtotal [6B] Other Housekeeping Workers</b>		<b>374,491.00</b>		<b>0.00</b>	<b>374,491.00</b>	<b>436,472.00</b>
<b>Subgroup : [7B] Other Maintenance Workers</b>						
56020-00000	Salary-Maintenance	104,972.00		0.00	104,972.00	102,953.00
<b>Subtotal [7B] Other Maintenance Workers</b>		<b>104,972.00</b>		<b>0.00</b>	<b>104,972.00</b>	<b>102,953.00</b>
<b>Subgroup : [8B] Other Laundry Workers</b>						
52480-00000	Salary-Laundry	95,836.00		0.00	95,836.00	99,605.00
<b>Subtotal [8B] Other Laundry Workers</b>		<b>95,836.00</b>		<b>0.00</b>	<b>95,836.00</b>	<b>99,605.00</b>
<b>Subgroup : [9] Barber and Beautician Services</b>						
58310-00000	Salary-Beautician	13,860.00		0.00	13,860.00	0.00
58320-00000	Beauty/Barber Expense	7,267.00		0.00	7,267.00	22,379.00
<b>Subtotal [9] Barber and Beautician Services</b>		<b>21,127.00</b>		<b>0.00</b>	<b>21,127.00</b>	<b>22,379.00</b>
<b>Subgroup : [12A] Director of Nurses/Assistant Director</b>						
53020-00000	Salary-Director of Nursing	160,267.00		0.00	160,267.00	198,594.00
53040-00000	Salary-Assist. Dir Of Nursing	55,438.00		0.00	55,438.00	0.00
<b>Subtotal [12A] Director of Nurses/Assistant Director</b>		<b>215,705.00</b>		<b>0.00</b>	<b>215,705.00</b>	<b>198,594.00</b>
<b>Subgroup : [12B1] RNs - Direct Care</b>						
53060-00000	Salary -R.N.	719,033.00		0.00	719,033.00	787,917.00
<b>Subtotal [12B1] RNs - Direct Care</b>		<b>719,033.00</b>		<b>0.00</b>	<b>719,033.00</b>	<b>787,917.00</b>
<b>Subgroup : [12B2] RNs - Administrative</b>						
53120-00000	Salary-Unit Manager	5,035.00		0.00	5,035.00	103,724.00
53300-00000	Salary-Infection Control Coord	13,335.00		0.00	13,335.00	7,851.00
54000-00000	Salary-Administrative Nurses	190,831.00		0.00	190,831.00	0.00
58050-00000	Salary-Medicare Coordinator	73,919.00		0.00	73,919.00	154,163.00
58210-30000	Salary-Staff Development	26,513.00		0.00	26,513.00	90,493.00
<b>Subtotal [12B2] RNs - Administrative</b>		<b>309,633.00</b>		<b>0.00</b>	<b>309,633.00</b>	<b>356,231.00</b>
<b>Subgroup : [12C1] LPNs - Direct Care</b>						
53100-00000	Salary-L.P.N.	1,668,317.00		0.00	1,668,317.00	1,479,828.00
<b>Subtotal [12C1] LPNs - Direct Care</b>		<b>1,668,317.00</b>		<b>0.00</b>	<b>1,668,317.00</b>	<b>1,479,828.00</b>
<b>Subgroup : [12D] Aides and Attendants</b>						
53140-00000	Salary-C.N.A.	2,282,660.00		0.00	2,282,660.00	2,305,196.00
<b>Subtotal [12D] Aides and Attendants</b>		<b>2,282,660.00</b>		<b>0.00</b>	<b>2,282,660.00</b>	<b>2,305,196.00</b>
<b>Subgroup : [12E] Physical Therapists</b>						
53150-00000	Salary -Physical Therapy Aide	8,738.00		0.00	8,738.00	25,241.00
61040-10000	Salary-Physical Therapy	322,724.00		0.00	322,724.00	209,514.00
<b>Subtotal [12E] Physical Therapists</b>		<b>331,462.00</b>		<b>0.00</b>	<b>331,462.00</b>	<b>234,755.00</b>
<b>Subgroup : [12F] Speech Therapists</b>						
61270-00000	Salary ST	89,127.00		0.00	89,127.00	90,491.00
<b>Subtotal [12F] Speech Therapists</b>		<b>89,127.00</b>		<b>0.00</b>	<b>89,127.00</b>	<b>90,491.00</b>
<b>Subgroup : [12G] Occupational Therapists</b>						
61140-00000	Salary OT	327,694.00		0.00	327,694.00	255,237.00
<b>Subtotal [12G] Occupational Therapists</b>		<b>327,694.00</b>		<b>0.00</b>	<b>327,694.00</b>	<b>255,237.00</b>
<b>Subgroup : [12H] Recreation Workers</b>						
55050-00000	Salary-Recreation	131,269.00		0.00	131,269.00	145,931.00

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
<b>Subtotal [12H] Recreation Workers</b>		<b>131,269.00</b>		<b>0.00</b>	<b>131,269.00</b>	<b>145,931.00</b>
<b>Subgroup : [12M] Social Workers/Case Management</b>						
58180-00000	Salary Social Services	34,268.00		0.00	34,268.00	102,867.00
58205-00000	Salary-Admissions/Social Work	186,032.00		0.00	186,032.00	0.00
<b>Subtotal [12M] Social Workers/Case Management</b>		<b>220,300.00</b>		<b>0.00</b>	<b>220,300.00</b>	<b>102,867.00</b>
<b>Subgroup : [12O] Other</b>						
58200-00000	Salary-Admissions Office	45,645.00		0.00	45,645.00	116,374.00
58220-00000	Salary-Medical records	22,731.00		0.00	22,731.00	63,298.00
<b>Subtotal [12O] Other</b>		<b>68,376.00</b>		<b>0.00</b>	<b>68,376.00</b>	<b>179,672.00</b>
<b>Total [10-A] Salaries and Wages</b>		<b>7,998,189.00</b>		<b>500.00</b>	<b>7,998,689.00</b>	<b>7,747,429.00</b>
<b>Group : [13-B] Professional Fees</b>						
<b>Subgroup : [2] Dentist</b>						
58260-00000	Dentist-Consultant	10,080.00		0.00	10,080.00	9,240.00
<b>Subtotal [2] Dentist</b>		<b>10,080.00</b>		<b>0.00</b>	<b>10,080.00</b>	<b>9,240.00</b>
<b>Subgroup : [5A] PT - Resident Care</b>						
61040-00000	Physical Therapy Services	57,834.00		0.00	57,834.00	96,283.00
<b>Subtotal [5A] PT - Resident Care</b>		<b>57,834.00</b>		<b>0.00</b>	<b>57,834.00</b>	<b>96,283.00</b>
<b>Subgroup : [8A] Medical Director</b>						
58040-00000	Medical Director	54,000.00		0.00	54,000.00	54,840.00
58040-10000	Med Brd Meeting Medical Dir	450.00		0.00	450.00	0.00
<b>Subtotal [8A] Medical Director</b>		<b>54,450.00</b>		<b>0.00</b>	<b>54,450.00</b>	<b>54,840.00</b>
<b>Subgroup : [9A] ST - Resident Care</b>						
61280-00000	Speech Therapy Services	3,643.00		0.00	3,643.00	5,401.00
<b>Subtotal [9A] ST - Resident Care</b>		<b>3,643.00</b>		<b>0.00</b>	<b>3,643.00</b>	<b>5,401.00</b>
<b>Subgroup : [10A] OT - Resident Care</b>						
61100-00000	Occupational Therapy Services	74,741.00		0.00	74,741.00	106,217.00
<b>Subtotal [10A] OT - Resident Care</b>		<b>74,741.00</b>		<b>0.00</b>	<b>74,741.00</b>	<b>106,217.00</b>
<b>Subgroup : [11A2] RN's - Administrative</b>						
53180-00000	Nurse Consultants	0.00		0.00	0.00	167,713.00
<b>Subtotal [11A2] RN's - Administrative</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>167,713.00</b>
<b>Subgroup : [11B1] LPN's - Direct Care</b>						
53161-00000	Nursing Pools - L.P.N.	0.00		0.00	0.00	7,162.00
<b>Subtotal [11B1] LPN's - Direct Care</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>7,162.00</b>
<b>Total [13-B] Professional Fees</b>		<b>200,748.00</b>		<b>0.00</b>	<b>200,748.00</b>	<b>446,856.00</b>
<b>Group : [15] Expenditures Other than Salaries</b>						
<b>Subgroup : [1A1] Workmen's Compensation</b>						
50540-00000	Workman's Compensation WMCC	78,646.00		0.00	78,646.00	174,398.00
50550-00000	workmans compensation	178,523.00		0.00	178,523.00	0.00
<b>Subtotal [1A1] Workmen's Compensation</b>		<b>257,169.00</b>		<b>0.00</b>	<b>257,169.00</b>	<b>174,398.00</b>
<b>Subgroup : [1A3] Unemployment Insurance</b>						
50410-00000	SUI Tax	191,854.00		0.00	191,854.00	251,733.00
50420-00000	FUI Tax	19,409.00		0.00	19,409.00	11,026.00
<b>Subtotal [1A3] Unemployment Insurance</b>		<b>211,263.00</b>		<b>0.00</b>	<b>211,263.00</b>	<b>262,759.00</b>
<b>Subgroup : [1A4] Social Security (FICA)</b>						
50400-00000	FICA TAX	584,760.00		0.00	584,760.00	577,748.00
50405-00000	Medicare Tax	10,935.00		0.00	10,935.00	0.00
<b>Subtotal [1A4] Social Security (FICA)</b>		<b>595,695.00</b>		<b>0.00</b>	<b>595,695.00</b>	<b>577,748.00</b>
<b>Subgroup : [1A5] Health Insurance</b>						
50560-00000	General Insurance	246,179.00		0.00	246,179.00	100,594.00
50580-00000	Employee Health Expenses	82,501.00		0.00	82,501.00	0.00
50600-00000	Staff Insurance	450,334.00		0.00	450,334.00	890,021.00
50600-10000	Employee Paid Insurance	86,137.00		0.00	86,137.00	(191,377.00)
50600-20000	Cobra Insurance	0.00		0.00	0.00	620.00
<b>Subtotal [1A5] Health Insurance</b>		<b>865,151.00</b>		<b>0.00</b>	<b>865,151.00</b>	<b>799,858.00</b>
<b>Subgroup : [1A6] Life Insurance</b>						
50610-00000	Life Insurance Employees	1,956.00		0.00	1,956.00	4,555.00
<b>Subtotal [1A6] Life Insurance</b>		<b>1,956.00</b>		<b>0.00</b>	<b>1,956.00</b>	<b>4,555.00</b>
<b>Subgroup : [1A7] Pensions</b>						
50570-00000	Pension Expense	75,344.00		0.00	75,344.00	67,509.00
50750-00000	Employee Benefits - Other	2,342.00		0.00	2,342.00	3,173.00

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
<b>Subtotal [1A7] Pensions</b>		<u>77,686.00</u>		<u>0.00</u>	<u>77,686.00</u>	<u>70,682.00</u>
<b>Subgroup : [1A8] Uniform Allowance</b>						
50620-00000 Uniform Allowance		6,900.00		0.00	6,900.00	0.00
<b>Subtotal [1A8] Uniform Allowance</b>		<u>6,900.00</u>		<u>0.00</u>	<u>6,900.00</u>	<u>0.00</u>
<b>Subgroup : [1A9] Other</b>						
50760-00000 Employee Recognition		0.00		0.00	0.00	30.00
Marcum 104 Union Dues		0.00		4,715.00	4,715.00	0.00
			RJE - 1	4,715.00		
<b>Subtotal [1A9] Other</b>		<u>0.00</u>		<u>4,715.00</u>	<u>4,715.00</u>	<u>30.00</u>
<b>Subgroup : [1D] Accounting and Auditing</b>						
51400-10000 Accounting		98,072.00		(38,635.00)	59,437.00	60,585.00
			RJE - 3	25,976.00		
			RJE - 6	(13,850.00)		
			RJE - 7	(50,761.00)		
<b>Subtotal [1D] Accounting and Auditing</b>		<u>98,072.00</u>		<u>(38,635.00)</u>	<u>59,437.00</u>	<u>60,585.00</u>
<b>Subgroup : [1E] Legal</b>						
51400-00000 Legal		53,471.00		6,630.00	60,101.00	49,855.00
			RJE - 3	6,630.00		
51400-30000 Legal-Administrator		6,609.00		0.00	6,609.00	0.00
Marcum 108 Collections		0.00		14,201.00	14,201.00	0.00
			RJE - 7	14,201.00		
<b>Subtotal [1E] Legal</b>		<u>60,080.00</u>		<u>20,831.00</u>	<u>80,911.00</u>	<u>49,855.00</u>
<b>Subgroup : [1G] Office Supplies</b>						
51150-10000 Office Supplies		21,756.00		0.00	21,756.00	24,280.00
51150-20000 Minor Equipment		8,177.00		0.00	8,177.00	1,716.00
51150-60000 File Storage/Destruction		6,658.00		0.00	6,658.00	6,671.00
<b>Subtotal [1G] Office Supplies</b>		<u>36,591.00</u>		<u>0.00</u>	<u>36,591.00</u>	<u>32,667.00</u>
<b>Subgroup : [1H1] Telephone and Telegraph</b>						
51300-00000 Telephone Business		24,611.00		0.00	24,611.00	29,054.00
51350-00000 Telephone-Pay		0.00		0.00	0.00	468.00
<b>Subtotal [1H1] Telephone and Telegraph</b>		<u>24,611.00</u>		<u>0.00</u>	<u>24,611.00</u>	<u>29,522.00</u>
<b>Subgroup : [1H2] Cellular Phones and Beepers</b>						
51360-00000 Cell Phones/Beepers		5,467.00		0.00	5,467.00	5,961.00
<b>Subtotal [1H2] Cellular Phones and Beepers</b>		<u>5,467.00</u>		<u>0.00</u>	<u>5,467.00</u>	<u>5,961.00</u>
<b>Subgroup : [1J] Corporation Business Taxes</b>						
57150-00000 Business Tax		0.00		0.00	0.00	250.00
<b>Subtotal [1J] Corporation Business Taxes</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>250.00</u>
<b>Subgroup : [1K1] Other Taxes - Income</b>						
70400-00000 Income Tax Expense		0.00		0.00	0.00	21,703.00
<b>Subtotal [1K1] Other Taxes - Income</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>21,703.00</u>
<b>Subgroup : [1K2] Other</b>						
57200-00000 Ct Sales & Use Tax		0.00		0.00	0.00	981.00
<b>Subtotal [1K2] Other</b>		<u>0.00</u>		<u>0.00</u>	<u>0.00</u>	<u>981.00</u>
<b>Subgroup : [1K3] Resident Day User Fee</b>						
63010-00000 Ct User Fee Expense		874,073.00		0.00	874,073.00	891,801.00
<b>Subtotal [1K3] Resident Day User Fee</b>		<u>874,073.00</u>		<u>0.00</u>	<u>874,073.00</u>	<u>891,801.00</u>
<b>Total [15] Expenditures Other than Salaries</b>		<u>3,114,714.00</u>		<u>(13,089.00)</u>	<u>3,101,625.00</u>	<u>2,983,355.00</u>
<b>Group : [16] Expenditures Other than Salaries (cont'd) - Admin. and General</b>						
<b>Subgroup : [2] Holiday Parties for Staff</b>						
Marcum 105 Xmas Party		0.00		490.00	490.00	0.00
			RJE - 4	490.00		
<b>Subtotal [2] Holiday Parties for Staff</b>		<u>0.00</u>		<u>490.00</u>	<u>490.00</u>	<u>0.00</u>
<b>Subgroup : [3] Gifts to Staff and Residents</b>						
51600-00000 Gifts		60.00		0.00	60.00	10,012.00
51600-10000 Gifts-Employees		7,934.00		0.00	7,934.00	336.00
<b>Subtotal [3] Gifts to Staff and Residents</b>		<u>7,994.00</u>		<u>0.00</u>	<u>7,994.00</u>	<u>10,348.00</u>
<b>Subgroup : [4] Employee Travel</b>						
50900-00000 Travel-Employees		7,321.00		0.00	7,321.00	11,731.00
50900-10000 Mileage		1,428.00		0.00	1,428.00	591.00
<b>Subtotal [4] Employee Travel</b>		<u>8,749.00</u>		<u>0.00</u>	<u>8,749.00</u>	<u>12,322.00</u>

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
<b>Subgroup : [5] Education Expense</b>						
51650-00000	Seminars	700.00		0.00	700.00	1,265.00
51650-00000	Tuition Reimbursement	8,210.00		0.00	8,210.00	1,520.00
<b>Subtotal [5] Education Expense</b>		<b>8,910.00</b>		<b>0.00</b>	<b>8,910.00</b>	<b>2,785.00</b>
<b>Subgroup : [6] Automobile Expense</b>						
50900-20000	Auto Expense	2,547.00		0.00	2,547.00	6,672.00
<b>Subtotal [6] Automobile Expense</b>		<b>2,547.00</b>		<b>0.00</b>	<b>2,547.00</b>	<b>6,672.00</b>
<b>Subgroup : [M1] Advertising Help Wanted</b>						
50850-00000	Advertising Employees	310.00		0.00	310.00	0.00
<b>Subtotal [M1] Advertising Help Wanted</b>		<b>310.00</b>		<b>0.00</b>	<b>310.00</b>	<b>0.00</b>
<b>Subgroup : [M3] Advertising Other</b>						
50800-00000	Advertising Promo & Publicity	6,701.00		0.00	6,701.00	6,959.00
<b>Subtotal [M3] Advertising Other</b>		<b>6,701.00</b>		<b>0.00</b>	<b>6,701.00</b>	<b>6,959.00</b>
<b>Subgroup : [M7] Postage</b>						
51150-00000	Postage	3,822.00		0.00	3,822.00	3,909.00
<b>Subtotal [M7] Postage</b>		<b>3,822.00</b>		<b>0.00</b>	<b>3,822.00</b>	<b>3,909.00</b>
<b>Subgroup : [M8] Dues and Membership Fees to Professional Associations</b>						
51000-00000	Dues	15,669.00		(5,065.00)	10,604.00	9,759.00
			RJE - 1	(5,065.00)		
<b>Subtotal [M8] Dues and Membership Fees to Professional Associat</b>		<b>15,669.00</b>		<b>(5,065.00)</b>	<b>10,604.00</b>	<b>9,759.00</b>
<b>Subgroup : [M8A] Dues to Chamber of Commerce</b>						
Marcum 101	Chamber Dues	0.00		350.00	350.00	385.00
			RJE - 1	350.00		
<b>Subtotal [M8A] Dues to Chamber of Commerce</b>		<b>0.00</b>		<b>350.00</b>	<b>350.00</b>	<b>385.00</b>
<b>Subgroup : [M9] Subscriptions</b>						
51000-10000	Subscriptions	1,212.00		0.00	1,212.00	0.00
<b>Subtotal [M9] Subscriptions</b>		<b>1,212.00</b>		<b>0.00</b>	<b>1,212.00</b>	<b>0.00</b>
<b>Subgroup : [M10] Contributions</b>						
51550-00000	Donations	0.00		0.00	0.00	51.00
<b>Subtotal [M10] Contributions</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>51.00</b>
<b>Subgroup : [M11] Services Provided by Contract</b>						
50250-00000	Admin Purchased Service	0.00		0.00	0.00	319.00
51150-40000	Payroll Processing Fees	50,995.00		0.00	50,995.00	58,770.00
51150-50000	Software/Hardware Maintenance	69,718.00		0.00	69,718.00	68,462.00
Marcum 106	Contracted Office Manager	0.00		13,850.00	13,850.00	0.00
			RJE - 6	13,850.00		
Marcum 107	Contracted CFO	0.00		36,560.00	36,560.00	0.00
			RJE - 7	36,560.00		
<b>Subtotal [M11] Services Provided by Contract</b>		<b>120,713.00</b>		<b>50,410.00</b>	<b>171,123.00</b>	<b>127,551.00</b>
<b>Subgroup : [M12] Administrative Management Services</b>						
51400-40000	Management Fees	173,497.00		18,850.00	192,347.00	185,970.00
			RJE - 3	18,850.00		
<b>Subtotal [M12] Administrative Management Services</b>		<b>173,497.00</b>		<b>18,850.00</b>	<b>192,347.00</b>	<b>185,970.00</b>
<b>Subgroup : [M13] Other</b>						
50740-00000	Employee Screening	8,500.00		0.00	8,500.00	75.00
50901-00000	Employee Housing Allowance	0.00		0.00	0.00	15,455.00
51050-00000	Licenses/Fees	7,921.00		0.00	7,921.00	3,218.00
51150-30000	Bank Charges	3,109.00		0.00	3,109.00	6,693.00
51150-31000	Merchant Service Fees	1,712.00		0.00	1,712.00	0.00
51150-70000	Copier Rental/Lease	28,184.00		0.00	28,184.00	21,488.00
51400-20000	Professional Fees -Other	91,829.00		(51,456.00)	40,373.00	57,468.00
			RJE - 3	(51,456.00)		
51520-20000	Late Fee	6,200.00		0.00	6,200.00	0.00
51530-00000	Penalty	9,003.00		0.00	9,003.00	27,317.00
58000-00000	Other Services	4,156.00		0.00	4,156.00	4,492.00
58190-00000	Social Services Supplies	640.00		0.00	640.00	0.00
58270-00000	Other Services	856.00		0.00	856.00	0.00
59000-00000	Loan Repayments	20,400.00		0.00	20,400.00	0.00
61500-00000	Miscellaneous Expense	3,646.00		(1,209.00)	2,437.00	9,453.00
			RJE - 4	(1,209.00)		
<b>Subtotal [M13] Other</b>		<b>186,156.00</b>		<b>(52,665.00)</b>	<b>133,491.00</b>	<b>145,659.00</b>
<b>Total [16] Expenditures Other than Salaries (cont'd) - Admin. and G</b>		<b>536,280.00</b>		<b>12,370.00</b>	<b>548,650.00</b>	<b>512,370.00</b>
<b>Group : [18] Dietary Basis for Allocation of Costs</b>						

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ 9/30/2017	JE Ref #	RJE	FINAL 9/30/2017	1st PP-FINAL 9/30/2016
<b>Subgroup : [2A1] Raw Food</b>						
52120-00000	Food	408,520.00		0.00	408,520.00	406,009.00
52140-00000	Dietary Supplies	(8.00)		0.00	(8.00)	876.00
<b>Subtotal [2A1] Raw Food</b>		<b>408,512.00</b>		<b>0.00</b>	<b>408,512.00</b>	<b>406,885.00</b>
<b>Subgroup : [2B] Purchased Services</b>						
52060-10000	Dietary Purch Svs - Mgmt Labor	52,428.00		0.00	52,428.00	147,557.00
52060-20000	Dietary Purch Svs - Admin Chgs	59,911.00		0.00	59,911.00	62,527.00
52150-00000	Dietary Purch Svs - Direct Exp	41,763.00		0.00	41,763.00	71,834.00
<b>Subtotal [2B] Purchased Services</b>		<b>154,102.00</b>		<b>0.00</b>	<b>154,102.00</b>	<b>281,918.00</b>
<b>Subgroup : [2C] Management Services</b>						
52140-40000	Dietary Management Fee	47,208.00		0.00	47,208.00	50,125.00
<b>Subtotal [2C] Management Services</b>		<b>47,208.00</b>		<b>0.00</b>	<b>47,208.00</b>	<b>50,125.00</b>
<b>Subgroup : [2D] Other</b>						
52160-00000	Dietary Equipment Rental	0.00		0.00	0.00	409.00
<b>Subtotal [2D] Other</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>409.00</b>
<b>Total [18] Dietary Basis for Allocation of Costs</b>		<b>609,822.00</b>		<b>0.00</b>	<b>609,822.00</b>	<b>739,337.00</b>
<b>Group : [19] Laundry-Basis for Allocation of Costs</b>						
<b>Subgroup : [3A1] Bed Linens, etc...washed, ironed..</b>						
52540-00000	Laundry-Linen & Bedding	2,140.00		0.00	2,140.00	1,544.00
<b>Subtotal [3A1] Bed Linens, etc...washed, ironed..</b>		<b>2,140.00</b>		<b>0.00</b>	<b>2,140.00</b>	<b>1,544.00</b>
<b>Subgroup : [3D] Other</b>						
52500-00000	Laundry Supplies	7,849.00		0.00	7,849.00	13,580.00
52550-00000	Laundry Equipment Rental	0.00		0.00	0.00	7,097.00
<b>Subtotal [3D] Other</b>		<b>7,849.00</b>		<b>0.00</b>	<b>7,849.00</b>	<b>20,677.00</b>
<b>Total [19] Laundry-Basis for Allocation of Costs</b>		<b>9,989.00</b>		<b>0.00</b>	<b>9,989.00</b>	<b>22,221.00</b>
<b>Group : [20] Housekeeping and Resident Care Basis for Allocation of Costs</b>						
<b>Subgroup : [4D] Other</b>						
52380-00000	Housekeeping Supplies	45,485.00		0.00	45,485.00	41,883.00
<b>Subtotal [4D] Other</b>		<b>45,485.00</b>		<b>0.00</b>	<b>45,485.00</b>	<b>41,883.00</b>
<b>Subgroup : [5A2] Purchased from</b>						
61180-00000	Drug Expense	0.00		0.00	0.00	12,809.00
61180-20000	Drug Expense-T19	27,436.00		0.00	27,436.00	19,819.00
61180-30000	Drug Expense -MedA	314,679.00		0.00	314,679.00	243,694.00
<b>Subtotal [5A2] Purchased from</b>		<b>342,115.00</b>		<b>0.00</b>	<b>342,115.00</b>	<b>276,322.00</b>
<b>Subgroup : [5B] Medicine Cabinet Drugs</b>						
61180-10000	Drug Expense-House	48,543.00		0.00	48,543.00	63,897.00
<b>Subtotal [5B] Medicine Cabinet Drugs</b>		<b>48,543.00</b>		<b>0.00</b>	<b>48,543.00</b>	<b>63,897.00</b>
<b>Subgroup : [5C] Medical and Therapeutic Supplies</b>						
53240-10000	Nursing Supplies	401,942.00		0.00	401,942.00	332,457.00
53240-20000	Nursing Food Supplies	0.00		0.00	0.00	2,790.00
<b>Subtotal [5C] Medical and Therapeutic Supplies</b>		<b>401,942.00</b>		<b>0.00</b>	<b>401,942.00</b>	<b>335,247.00</b>
<b>Subgroup : [5D] Ambulance/Limousine</b>						
61250-00000	Transportation -MedA	1,567.00		0.00	1,567.00	0.00
<b>Subtotal [5D] Ambulance/Limousine</b>		<b>1,567.00</b>		<b>0.00</b>	<b>1,567.00</b>	<b>0.00</b>
<b>Subgroup : [5E2] Oxygen - Other</b>						
61200-00000	Respiratory Therapy Services	29,326.00		0.00	29,326.00	58,310.00
<b>Subtotal [5E2] Oxygen - Other</b>		<b>29,326.00</b>		<b>0.00</b>	<b>29,326.00</b>	<b>58,310.00</b>
<b>Subgroup : [5F] X-Rays and related radiological</b>						
61240-00000	X-Ray Expenses MEDA	17,105.00		0.00	17,105.00	16,354.00
<b>Subtotal [5F] X-Rays and related radiological</b>		<b>17,105.00</b>		<b>0.00</b>	<b>17,105.00</b>	<b>16,354.00</b>
<b>Subgroup : [5H] Laboratory</b>						
61230-00000	Lab Expenses	40,704.00		0.00	40,704.00	12,956.00
<b>Subtotal [5H] Laboratory</b>		<b>40,704.00</b>		<b>0.00</b>	<b>40,704.00</b>	<b>12,956.00</b>
<b>Subgroup : [5I] Recreation</b>						
50300-00000	Cable TV	16,395.00		0.00	16,395.00	13,273.00
50950-20000	Entertainment -Residents	7,881.00		0.00	7,881.00	8,380.00
55000-00000	Recreation Department	53.00		0.00	53.00	60.00
55150-00000	Recreation Supplies	402.00		219.00	621.00	1,222.00
			RJE - 4	219.00		
55150-10000	Recreation Food Supplies	148.00		0.00	148.00	98.00
<b>Subtotal [5I] Recreation</b>		<b>24,879.00</b>		<b>219.00</b>	<b>25,098.00</b>	<b>23,033.00</b>

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
<b>Subgroup : [5J] Other</b>						
58999-90000	Resident Expenses	(59.00)		0.00	(59.00)	680.00
61010-00000	PURCHASE SERVICES-MGMT	59,527.00		0.00	59,527.00	47,571.00
61040-20000	P.T. Supplies	1,949.00		0.00	1,949.00	21.00
61040-30000	Therapy Supplies	712.00		0.00	712.00	1,188.00
61260-00000	Audiology-MedA	0.00		0.00	0.00	56.00
<b>Subtotal [5J] Other</b>		<b>62,129.00</b>		<b>0.00</b>	<b>62,129.00</b>	<b>49,516.00</b>
<b>Total [20] Housekeeping and Resident Care Basis for Allocation of</b>		<b>1,013,795.00</b>		<b>219.00</b>	<b>1,014,014.00</b>	<b>877,518.00</b>
<b>Group : [22] Maintenance and Property</b>						
<b>Subgroup : [6A] Repairs and Maintenance</b>						
56000-00000	Maintenance Department	101.00		0.00	101.00	0.00
56080-00000	Repairs -Equipment	17,888.00		0.00	17,888.00	12,578.00
56240-00000	Maintenance Supplies	18,590.00		0.00	18,590.00	14,397.00
<b>Subtotal [6A] Repairs and Maintenance</b>		<b>36,579.00</b>		<b>0.00</b>	<b>36,579.00</b>	<b>26,975.00</b>
<b>Subgroup : [6B] Heat</b>						
56200-00000	Gas	28,057.00		0.00	28,057.00	23,699.00
<b>Subtotal [6B] Heat</b>		<b>28,057.00</b>		<b>0.00</b>	<b>28,057.00</b>	<b>23,699.00</b>
<b>Subgroup : [6C] Light &amp; Power</b>						
56140-00000	Electricity	201,113.00		0.00	201,113.00	203,944.00
<b>Subtotal [6C] Light &amp; Power</b>		<b>201,113.00</b>		<b>0.00</b>	<b>201,113.00</b>	<b>203,944.00</b>
<b>Subgroup : [6D] Water</b>						
56180-00000	Water	71,517.00		0.00	71,517.00	57,060.00
<b>Subtotal [6D] Water</b>		<b>71,517.00</b>		<b>0.00</b>	<b>71,517.00</b>	<b>57,060.00</b>
<b>Subgroup : [6E] Equipment Lease</b>						
50900-30000	Lease Auto Expense	0.00		0.00	0.00	12,487.00
<b>Subtotal [6E] Equipment Lease</b>		<b>0.00</b>		<b>0.00</b>	<b>0.00</b>	<b>12,487.00</b>
<b>Subgroup : [6F] Other</b>						
56040-10000	Rubbish	36,219.00		0.00	36,219.00	36,224.00
56040-20000	Exterminator	3,058.00		0.00	3,058.00	4,049.00
56040-30000	Elevator Service	9,870.00		0.00	9,870.00	11,298.00
56100-00000	Landscaping	8,748.00		0.00	8,748.00	7,559.00
56100-10000	Snow Removal	16,511.00		0.00	16,511.00	14,999.00
56240-20000	Maintenance Purchased Services	23,814.00		0.00	23,814.00	28,627.00
56260-00000	Maintenance Contracts	0.00		0.00	0.00	4,777.00
<b>Subtotal [6F] Other</b>		<b>98,220.00</b>		<b>0.00</b>	<b>98,220.00</b>	<b>107,533.00</b>
<b>Subgroup : [7B] Building &amp; Building Improvements</b>						
57320-00000	Depreciation Expense	8,104.00		0.00	8,104.00	33,310.00
<b>Subtotal [7B] Building &amp; Building Improvements</b>		<b>8,104.00</b>		<b>0.00</b>	<b>8,104.00</b>	<b>33,310.00</b>
<b>Subgroup : [9] Rental Payments</b>						
57100-00000	Rent Expenses	808,085.00		(104,294.00)	703,791.00	678,060.00
			RJE - 5	(104,294.00)		
<b>Subtotal [9] Rental Payments</b>		<b>808,085.00</b>		<b>(104,294.00)</b>	<b>703,791.00</b>	<b>678,060.00</b>
<b>Subgroup : [10B] Real estate taxes paid by lessor</b>						
Marcum 103	Real Estate Taxes Paid by Lessor	0.00		104,294.00	104,294.00	128,211.00
			RJE - 5	104,294.00		
<b>Subtotal [10B] Real estate taxes paid by lessor</b>		<b>0.00</b>		<b>104,294.00</b>	<b>104,294.00</b>	<b>128,211.00</b>
<b>Subgroup : [10C] Personal property taxes</b>						
57300-00000	Property Tax Expense	13,140.00		0.00	13,140.00	13,140.00
<b>Subtotal [10C] Personal property taxes</b>		<b>13,140.00</b>		<b>0.00</b>	<b>13,140.00</b>	<b>13,140.00</b>
<b>Total [22] Maintenance and Property</b>		<b>1,264,815.00</b>		<b>0.00</b>	<b>1,264,815.00</b>	<b>1,284,419.00</b>
<b>Group : [27] Interest and Insurance</b>						
<b>Subgroup : [12D] Other Interest Expense</b>						
51520-10000	Interest Expense	135,934.00		0.00	135,934.00	54,214.00
<b>Subtotal [12D] Other Interest Expense</b>		<b>135,934.00</b>		<b>0.00</b>	<b>135,934.00</b>	<b>54,214.00</b>
<b>Subgroup : [14A] Insurance on Property</b>						
57310-00000	Property Insurance	70,577.00		0.00	70,577.00	92,492.00
<b>Subtotal [14A] Insurance on Property</b>		<b>70,577.00</b>		<b>0.00</b>	<b>70,577.00</b>	<b>92,492.00</b>
<b>Subgroup : [14C3] Other</b>						
57315-00000	Surety Bond-Insurance	1,240.00		0.00	1,240.00	0.00
<b>Subtotal [14C3] Other</b>		<b>1,240.00</b>		<b>0.00</b>	<b>1,240.00</b>	<b>0.00</b>
<b>Total [27] Interest and Insurance</b>		<b>207,751.00</b>		<b>0.00</b>	<b>207,751.00</b>	<b>146,706.00</b>

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
<b>Group : [30]</b>	<b>Statement of Revenue</b>					
<b>Subgroup : [1A]</b>	<b>Medicaid Residents (CT only)</b>					
40250-00000	Room & Board Medicaid	(13,385,125.00)		0.00	(13,385,125.00)	(13,689,340.00)
40255-00000	Retro Medicaid	(16,889.00)		0.00	(16,889.00)	(107,295.00)
<b>Subtotal [1A] Medicaid Residents (CT only)</b>		<b>(13,402,014.00)</b>		<b>0.00</b>	<b>(13,402,014.00)</b>	<b>(13,796,635.00)</b>
<b>Subgroup : [1B]</b>	<b>Medicaid room and board contractual allowance</b>					
40850-00000	Contractual Allowance Medicaid	5,927,501.00		0.00	5,927,501.00	5,844,843.00
<b>Subtotal [1B] Medicaid room and board contractual allowance</b>		<b>5,927,501.00</b>		<b>0.00</b>	<b>5,927,501.00</b>	<b>5,844,843.00</b>
<b>Subgroup : [3A]</b>	<b>Medicare Residents (All Inclusive)</b>					
40200-00000	Room & Board Medicare	(2,534,385.00)		0.00	(2,534,385.00)	(2,058,160.00)
<b>Subtotal [3A] Medicare Residents (All inclusive)</b>		<b>(2,534,385.00)</b>		<b>0.00</b>	<b>(2,534,385.00)</b>	<b>(2,058,160.00)</b>
<b>Subgroup : [3B]</b>	<b>Medicare room and board contractual allowance</b>					
40800-00000	Contractual Allow Medicare R&B	(1,254,383.00)		0.00	(1,254,383.00)	(1,033,296.00)
<b>Subtotal [3B] Medicare room and board contractual allowance</b>		<b>(1,254,383.00)</b>		<b>0.00</b>	<b>(1,254,383.00)</b>	<b>(1,033,296.00)</b>
<b>Subgroup : [4A]</b>	<b>Private-pay residents and other</b>					
40030-00000	Managed Care Income	(1,137,345.00)		0.00	(1,137,345.00)	(993,700.00)
40050-00000	Room & Board Private	(3,059,890.00)		0.00	(3,059,890.00)	(2,279,298.00)
40150-00000	Room & Board Insurance	42,470.00		0.00	42,470.00	(54,865.00)
<b>Subtotal [4A] Private-pay residents and other</b>		<b>(4,154,765.00)</b>		<b>0.00</b>	<b>(4,154,765.00)</b>	<b>(3,327,863.00)</b>
<b>Subgroup : [4B]</b>	<b>Private-pay room and board contractual allowance</b>					
40051-00000	Private Pay Pending Adjustment	0.00		0.00	0.00	(43,098.00)
40833-00000	Allowance Managed Care	127,629.00		0.00	127,629.00	90,748.00
40855-00000	Hospice Medicaid Reduction	1,253.00		0.00	1,253.00	0.00
<b>Subtotal [4B] Private-pay room and board contractual allowance</b>		<b>128,882.00</b>		<b>0.00</b>	<b>128,882.00</b>	<b>47,650.00</b>
<b>Subgroup : [5A]</b>	<b>Prescription Drugs - Medicare</b>					
45410-00000	Drug Income Medicare	(144,938.00)		0.00	(144,938.00)	(179,489.00)
<b>Subtotal [5A] Prescription Drugs - Medicare</b>		<b>(144,938.00)</b>		<b>0.00</b>	<b>(144,938.00)</b>	<b>(179,489.00)</b>
<b>Subgroup : [5C]</b>	<b>Prescription Drugs - Non-medicare</b>					
45420-00000	Drug Income Insurance	(72,135.00)		0.00	(72,135.00)	(69,132.00)
45430-00000	Drug Income Medicaid	(5,765.00)		0.00	(5,765.00)	0.00
<b>Subtotal [5C] Prescription Drugs - Non-medicare</b>		<b>(77,900.00)</b>		<b>0.00</b>	<b>(77,900.00)</b>	<b>(69,132.00)</b>
<b>Subgroup : [7A]</b>	<b>Physical Therapy - Medicare</b>					
45010-00000	Phys Therapy Income Medicare	(8,659.00)		0.00	(8,659.00)	(5,339.00)
<b>Subtotal [7A] Physical Therapy - Medicare</b>		<b>(8,659.00)</b>		<b>0.00</b>	<b>(8,659.00)</b>	<b>(5,339.00)</b>
<b>Subgroup : [7C]</b>	<b>Physical Therapy - Non-medicare</b>					
45010-10000	Phys Therapy Income Private	(7,459.00)		0.00	(7,459.00)	0.00
45020-00000	Phys Therapy Income Medicaid	(2,540.00)		0.00	(2,540.00)	(1,528.00)
45030-00000	Phys Therapy Income Insurance	(164,085.00)		0.00	(164,085.00)	(166,857.00)
45040-00000	Phys Therapy Managed Care	(3,946.00)		0.00	(3,946.00)	(4,611.00)
45250-11000	Phys Therapy Income Outprint	(94,821.00)		0.00	(94,821.00)	(91,097.00)
<b>Subtotal [7C] Physical Therapy - Non-medicare</b>		<b>(272,851.00)</b>		<b>0.00</b>	<b>(272,851.00)</b>	<b>(254,093.00)</b>
<b>Subgroup : [8A]</b>	<b>Speech Therapy - Medicare</b>					
45250-30000	Speech Therapy Income Part B	(27,659.00)		0.00	(27,659.00)	(30,262.00)
45250-60000	Speech Therapy Medicare	(118,477.00)		0.00	(118,477.00)	(98,951.00)
<b>Subtotal [8A] Speech Therapy - Medicare</b>		<b>(146,136.00)</b>		<b>0.00</b>	<b>(146,136.00)</b>	<b>(129,213.00)</b>
<b>Subgroup : [8C]</b>	<b>Speech Therapy - Non-medicare</b>					
45250-40000	Speech Therapy Private	924.00		0.00	924.00	0.00
45250-50000	speech therapy medicaid	(3,603.00)		0.00	(3,603.00)	(462.00)
45250-70000	Speech Therapy Insurance	(37,175.00)		0.00	(37,175.00)	(37,921.00)
45250-80000	Speech Therapy Managed Care	(3,239.00)		0.00	(3,239.00)	(5,668.00)
<b>Subtotal [8C] Speech Therapy - Non-medicare</b>		<b>(43,093.00)</b>		<b>0.00</b>	<b>(43,093.00)</b>	<b>(44,051.00)</b>
<b>Subgroup : [9A]</b>	<b>Occupational Therapy - Medicare</b>					
45110-00000	Occupational Therapy Medicare	(594,877.00)		0.00	(594,877.00)	(496,584.00)
45250-20000	Occup Therapy Income Part B	(97,110.00)		0.00	(97,110.00)	(100,501.00)
<b>Subtotal [9A] Occupational Therapy - Medicare</b>		<b>(691,987.00)</b>		<b>0.00</b>	<b>(691,987.00)</b>	<b>(597,085.00)</b>
<b>Subgroup : [9C]</b>	<b>Occupational Therapy - Non-medicare</b>					
45100-00000	Occupational Therapy Private	(2,161.00)		0.00	(2,161.00)	318.00
45120-00000	Occupational Therapy Medicaid	(6,221.00)		0.00	(6,221.00)	(2,483.00)
45130-00000	Occupational Therapy Insurance	(173,183.00)		0.00	(173,183.00)	(175,993.00)
45140-00000	Occ. Therapy Managed Care	(9,838.00)		0.00	(9,838.00)	(17,345.00)
<b>Subtotal [9C] Occupational Therapy - Non-medicare</b>		<b>(191,403.00)</b>		<b>0.00</b>	<b>(191,403.00)</b>	<b>(195,503.00)</b>

Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
<b>Subgroup : [10A] Other - Medicare</b>						
45090-00000	Respiratory Therapy Medicare	(515,499.00)		0.00	(515,499.00)	(434,434.00)
45520-00000	Lab Services Medicare A	(3,132.00)		0.00	(3,132.00)	0.00
45530-00000	X-Ray Services MedA	(1,797.00)		0.00	(1,797.00)	0.00
46000-10000	Contractual Allow Medicare Anc	(1.00)		0.00	(1.00)	0.00
<b>Subtotal [10A] Other - Medicare</b>		<b>(520,429.00)</b>		<b>0.00</b>	<b>(520,429.00)</b>	<b>(434,434.00)</b>
<b>Subgroup : [10B] Other - Non-medicare</b>						
45510-20000	IV Therapy Income Insurance	(1,027.00)		0.00	(1,027.00)	0.00
45521-00000	Lab Services Income Insurance	(1,515.00)		0.00	(1,515.00)	0.00
45522-00000	Lab Services - Medicaid	(2,015.00)		0.00	(2,015.00)	0.00
45531-00000	X-Ray Services Insurance	(725.00)		0.00	(725.00)	0.00
46000-00000	Contractual Allow Ancillary	1,871,712.00		0.00	1,871,712.00	1,667,859.00
46000-20000	Contractual allowance Medicaid	5,765.00		0.00	5,765.00	0.00
<b>Subtotal [10B] Other - Non-medicare</b>		<b>1,872,195.00</b>		<b>0.00</b>	<b>1,872,195.00</b>	<b>1,667,859.00</b>
<b>Subgroup : [13] Telephone and Telegraph</b>						
58330-00000	Telephone Income	(4,867.00)		0.00	(4,867.00)	(6,102.00)
<b>Subtotal [13] Telephone and Telegraph</b>		<b>(4,867.00)</b>		<b>0.00</b>	<b>(4,867.00)</b>	<b>(6,102.00)</b>
<b>Subgroup : [14] Rental of Televisions and Cable Services</b>						
58350-00000	Resident Cable TV Revenue	(8,434.00)		0.00	(8,434.00)	(11,793.00)
<b>Subtotal [14] Rental of Televisions and Cable Services</b>		<b>(8,434.00)</b>		<b>0.00</b>	<b>(8,434.00)</b>	<b>(11,793.00)</b>
<b>Subgroup : [17] Barber, Coffee, Beauty &amp; Gift Shops</b>						
58300-00000	Beauty & Barber Revenue	(17,995.00)		0.00	(17,995.00)	(24,699.00)
<b>Subtotal [17] Barber, Coffee, Beauty &amp; Gift Shops</b>		<b>(17,995.00)</b>		<b>0.00</b>	<b>(17,995.00)</b>	<b>(24,699.00)</b>
<b>Subgroup : [18] Other Revenue</b>						
40300-00000	Resident Refunds	1,043.00		0.00	1,043.00	5,721.00
61770-00000	Misc Income	(27,779.00)		0.00	(27,779.00)	(13,113.00)
61980-00000	Discounts Taken	70,486.00		0.00	70,486.00	57,563.00
61990-00000	Collection Fee Income	0.00		0.00	0.00	(9,677.00)
61995-00000	Medicare Cost Report Settlement	(1,066.00)		0.00	(1,066.00)	0.00
64580-00000	Retro-Medicare Settlement	0.00		0.00	0.00	(400.00)
<b>Subtotal [18] Other Revenue</b>		<b>42,684.00</b>		<b>0.00</b>	<b>42,684.00</b>	<b>40,094.00</b>
<b>Total [30] Statement of Revenue</b>		<b>(15,502,977.00)</b>		<b>0.00</b>	<b>(15,502,977.00)</b>	<b>(14,566,441.00)</b>
<b>Group : [31] Balance Sheet Accounts</b>						
<b>Subgroup : None</b>						
10170-00000	Cash-Cap Funding Operating	0.00		0.00	0.00	(21,153.00)
10220-00000	Cash - TD Payroll	117,717.00		0.00	117,717.00	17,319.00
10230-00000	Cash - TD Operating	(73,838.00)		0.00	(73,838.00)	325,601.00
10400-00000	Accounts Receivable-Med B	38,383.00		0.00	38,383.00	30,745.00
10450-00000	Accounts Receivable - Medicaid	1,055,649.00		0.00	1,055,649.00	774,897.00
10460-00000	Accounts Receivable-Insurance	269,991.00		0.00	269,991.00	330,184.00
10550-00000	Accounts Receivable - Med A	394,630.00		0.00	394,630.00	247,786.00
10600-00000	Accounts Receivable - Private	1,274,785.00		0.00	1,274,785.00	614,136.00
10610-00000	Allowance for bad debts	(120,000.00)		0.00	(120,000.00)	(75,000.00)
10615-00000	Allowance for Pending Adj's	(61,385.00)		0.00	(61,385.00)	(61,385.00)
10620-00000	Acct Rcvble Adjustments	34,904.00		0.00	34,904.00	23,000.00
10650-00000	Prepaid Expenses	14,538.00		0.00	14,538.00	0.00
10651-00000	Prepaid Insurance	22,176.00		0.00	22,176.00	69,317.00
10670-00000	Prepaid Rent	0.00		0.00	0.00	23,586.00
10700-00000	Due from State of Conn.	0.00		0.00	0.00	107,295.00
10800-00000	Due to Resident Trust Fund	120.00		0.00	120.00	0.00
16200-00000	Equipment and Furnishings	8,036.00		0.00	8,036.00	0.00
16300-00000	Moveable Equipment	153,511.00		1,489.00	155,000.00	134,734.00
16400-00000	Non-Moveable Equipment	49,022.00	RJE - 2	(1,489.00)	47,533.00	42,823.00
16500-00000	Leasehold Improvements	172,786.00	RJE - 2	(1,489.00)	172,786.00	136,430.00
16840-00000	Accum Depr-Leasehold Improveme	(15,220.00)		0.00	(15,220.00)	(13,313.00)
16860-00000	Accum Depr-Moveable Equipment	(39,966.00)		0.00	(39,966.00)	(33,769.00)
20200-10000	Due(To) From Related Party	(6,800.00)		0.00	(6,800.00)	0.00
20200-20000	Due(To) From - Giorgio Mayer	(6,800.00)		0.00	(6,800.00)	0.00
20200-30000	Due(To) From-Joseph Rabinowitz	(6,800.00)		0.00	(6,800.00)	0.00
20200-40000	Due(To) from Old WM	(12,913.00)		0.00	(12,913.00)	221.00
30100-00000	Accounts Payable	(1,637,218.00)		0.00	(1,637,218.00)	(1,435,775.00)
30100-10000	A/P Pathlinks	(13,594.00)		0.00	(13,594.00)	(13,594.00)
30400-00000	Accrued Expenses	(156,799.00)		0.00	(156,799.00)	(527,144.00)
30450-00000	Security Deposits	4,260.00		0.00	4,260.00	4,260.00
30460-00000	Payroll Adjustment Account	46,485.00		0.00	46,485.00	1,106.00
30470-00000	Patient Refunds	11,091.00		0.00	11,091.00	0.00



Client: **Whitney Manor**  
 Engagement: **Medicaid - Whitney Manor Medicaid 2017**  
 Period Ending: **9/30/2017**  
 Trial Balance: **A.01 - TB-CCNH**  
 Workpaper: **A.02 - TB-CCNH Combined Detail LS**

Account	Description	ADJ	JE Ref #	RJE	FINAL	1st PP-FINAL
		9/30/2017			9/30/2017	9/30/2016
30800-00000	Accrued Payroll	0.00		0.00	0.00	(202,443.00)
30810-00000	Accrued Payroll Taxes	0.00		0.00	0.00	(18,949.00)
30910-00000	Resident Deposits	300.00		0.00	300.00	0.00
31400-00000	Accrued Vacation & Sick Pay	(143,358.00)		0.00	(143,358.00)	(156,918.00)
31450-10000	Union Pension	38,675.00		0.00	38,675.00	0.00
31650-00000	Wage Garnishments	3,857.00		0.00	3,857.00	(458.00)
31650-20000	Miscellaneous Payroll Deduction	0.00		0.00	0.00	(1,534.00)
31650-60000	Union Dues & Initiation Fee	5,894.00		0.00	5,894.00	(4,651.00)
31650-70000	Disability Insurance Withheld	(38,052.00)		0.00	(38,052.00)	(21,466.00)
31650-80000	401K Withholding	(7,141.00)		0.00	(7,141.00)	(671.00)
31670-00000	Due To State of Conn	50,000.00		0.00	50,000.00	0.00
31680-00000	CT User Fee Payable	(641,930.00)		0.00	(641,930.00)	(224,557.00)
31750-00000	Cap Funding Line of Credit	(951,360.00)		0.00	(951,360.00)	(763,918.00)
32100-00000	Due to WM Conv. Cntr (old WM)	(18,732.00)		0.00	(18,732.00)	(88,082.00)
32300-02000	Due to WM Realty Company, LLC	151,321.00		0.00	151,321.00	808,808.00
37500-00000	Retained Earnings	580,649.00		0.00	580,649.00	(223,804.00)
88888-00000	Suspense	0.00		0.00	0.00	2,566.00
<b>Subtotal : None</b>		<b>546,874.00</b>		<b>0.00</b>	<b>546,874.00</b>	<b>(193,770.00)</b>
<b>Total [31] Balance Sheet Accounts</b>		<b>546,874.00</b>		<b>0.00</b>	<b>546,874.00</b>	<b>(193,770.00)</b>
<b>Sum of Account Groups</b>		<b>(546,874.00)</b>		<b>0.00</b>	<b>(546,874.00)</b>	<b>193,770.00</b>
<b>Net (Income) Loss</b>		<b>(546,874.00)</b>		<b>0.00</b>	<b>(546,874.00)</b>	<b>193,770.00</b>



**MYERS AND STAUFFER**  
CERTIFIED PUBLIC ACCOUNTANTS

Workpaper Index: 400.2  
 Prepared By:  
 Reviewed By:  
 Workpaper Date: 2/12/2018  
 Run Date: 2/12/2018

Provider Name: Whitney Manor Operating Company, LLC  
 Provider Number: 8599  
 Period Ended: 9/30/17

Name of Workpaper: VHCL CKLST

**VEHICLE COMPLIANCE CHECKLIST**

**PURPOSE:** To determine that vehicles comply with the published February 15, 2000 guidelines developed to assist providers in understanding what transportation costs are allowable and how the costs must be documented.

		Yes	No	Support Filed at?	Finding Issued?
1	Are all vehicles registered and insured in the facility's name? <i>Request insurance cards and current vehicle registration.</i>				
2	Are all purchase and lease agreements made in the facility's name?				
3	Were mileage logs obtained for facility vehicles claimed for reimbursement				
4	Were the number of vehicles allowed for reimbursement determined?				
5	Was personal use of the facility vehicles determined?				
6	Has the maximum cost allowed for depreciation purposes or the maximum allowable monthly lease expense been determined?				
7	Were all newly acquired vehicle additions for the cost years specified to supporting invoices and cancelled checks verified?				
8	Were all motor vehicle additions physically inspected?				

**Conclusion:**